

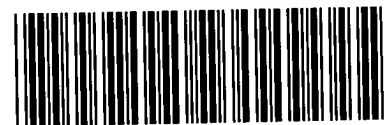
Registered number
OC395968

JDTU Investments LLP

Accounts

30 September 2017

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COMPANIES HOUSE

JDTU Investments LLP
LLP Information

Designated members

Mr J F Helas
JDTU Holdings Limited

Accountants

Abacus Accounts 1066 Ltd
5 Cookson Gardens
Hastings
East Sussex
TN35 5QH

Registered office

Priors Lawn
East Knighton
Dorchester
Dorset
DT2 8LF

Registered number

OC395968

JDTU Investments LLP

Members' Report

The members present their report and accounts for the year ended 30 September 2017.

Principal activities

The LLP's principal activity during the year continued to be investments.

Branches outside the UK

There are no branches outside of the UK.

Designated members

The following persons served as designated members during the year:

Mr J F Helas
JDTU Holdings Limited

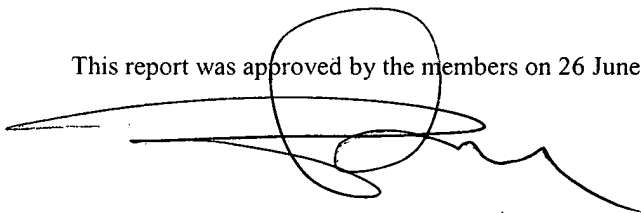
Policy with respect to members' drawings and subscription and repayment of members' capital

Members are permitted to make drawings in anticipation of profits which will be allocated to them. The amount of such drawings is set at the beginning of each financial year, taking into account the anticipated cash needs of the LLP. New members are required to subscribe a minimum level of capital and in subsequent years members are invited to subscribe for further capital, the amount of which is determined by the performance and seniority of those members. On retirement, capital is repaid to members.

Transfer of members' interests

During the year £nil (2016 - £Nil) was transferred to members' equity interests from members' debt interests. Since the year end further amounts totalling £nil (2016 - £Nil) have been transferred. During the year JDTU Holdings Limited introduced £Nil (2016 - £600) equity capital. During the year J Helas introduced £170,000 (2016 - £Nil) in the form of assets.

This report was approved by the members on 26 June 2018 and signed on their behalf by:



Mr J F Helas
Designated member

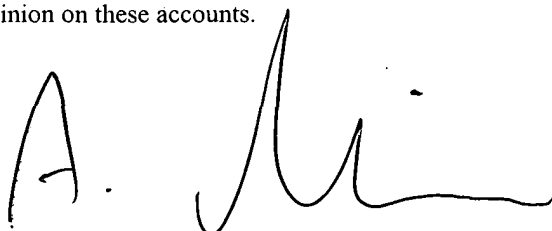
JDTU Investments LLP
Accountants' Report

Accountants' report to the members of
JDTU Investments LLP

You consider that the LLP is exempt from an audit for the year ended 30 September 2017. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 (as applied by the LLP regulations) with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the LLP at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the LLP and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

A handwritten signature in black ink, appearing to read 'A. Mi', is written over the printed name 'Abacus Accounts 1066 Ltd'.

Abacus Accounts 1066 Ltd
Accountants

5 Cookson Gardens
Hastings
East Sussex
TN35 5QH

26 June 2018

JDTU Investments LLP
Profit and Loss Account
for the year ended 30 September 2017

	2017	2016
	£	£
Turnover	60,000	-
Administrative expenses	(94,080)	(225)
Operating loss	<u>(34,080)</u>	<u>(225)</u>
Interest receivable	4	1
Loss before members' remuneration and profit share	<u>(34,076)</u>	<u>(224)</u>
Loss for the financial year available for discretionary division among members	<u>(34,076)</u>	<u>(224)</u>

JDTU Investments LLP**Registered number:**

OC395968

Balance Sheet**as at 30 September 2017**

	Notes	2017 £	2016 £
Fixed assets			
Intangible assets	2	240,000	-
Tangible assets	3	136,000	-
Investment Property	4	295,000	-
		<u>671,000</u>	<u>-</u>
Current assets			
Cash at bank and in hand		300	376
		<u>300</u>	<u>376</u>
Net current assets			
		<u>300</u>	<u>376</u>
Total assets less current liabilities		671,300	376
		<u>671,300</u>	<u>376</u>
Net assets attributable to members			
		<u>671,300</u>	<u>376</u>
Represented by:			
Members' other interests			
Members' capital classified as equity		682,354	600
Revaluation reserve		23,246	-
Other reserves		(34,300)	(224)
		<u>671,300</u>	<u>376</u>
		<u>671,300</u>	<u>376</u>
Total members' interests			
Members' other interests		671,300	376
		<u>671,300</u>	<u>376</u>

For the year ended 30 September 2017 the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006 (as applied to LLPs).

The members acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 (as applied to LLPs) with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the provisions applicable to LLPs subject to the small LLPs regime. The profit and loss account has not been delivered to the Registrar of Companies.

These accounts were approved by the members on 26 June 2018 and signed on their behalf by:

Mr J F Helas
Designated member

JDTU Investments LLP
Notes to the Accounts
for the year ended 30 September 2017

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) and the Statement of Recommended Practice (SORP), Accounting by Limited Liability Partnerships.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Taxation

Taxation is not provided for in the accounts as taxation is the personal liability of the members. Any amounts held by the LLP on behalf of members in respect of their tax liabilities are treated as debts due to members.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Motor vehicles	over 5 years

Investment Properties

Investment properties are stated at cost in the year of acquisition, and there after stated at cost inclusive of enhancements at balance sheet date. Realised gains and losses on investments are calculated as the difference between sale proceeds and cost inclusive of enhancements on disposal.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

JDTU Investments LLP
Notes to the Accounts
for the year ended 30 September 2017

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Members' capital

Members' capital is classified as debt and not equity if there is a contractual obligation for the LLP to repay the capital to members, even if that obligation is conditional.

2 Intangible fixed assets	£
Goodwill:	
Cost	
Additions	300,000
At 30 September 2017	<u>300,000</u>
Amortisation	
Provided during the year	60,000
At 30 September 2017	<u>60,000</u>
Net book value	
At 30 September 2017	<u>240,000</u>

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years.

3 Tangible fixed assets	Motor vehicles £
Cost	
Additions	170,000
At 30 September 2017	<u>170,000</u>
Depreciation	
Charge for the year	34,000
At 30 September 2017	<u>34,000</u>
Net book value	
At 30 September 2017	<u>136,000</u>

JDTU Investments LLP
Notes to the Accounts
for the year ended 30 September 2017

4 Investment Property

	Other investments £
Cost	
8a Cluny Crescent	271,754
Revaluation of 8a Cluny Crescent	23,246
At 30 September 2017	<u>295,000</u>

5 Revaluation reserve

	2017 £	2016 £
Gain on revaluation of land and buildings	23,246	-
At 30 September 2017	<u>23,246</u>	<u>-</u>

6 Related party transactions

JDTU Investments LLP is connected to JDTU Holdings Limited and JDT Utilities Limited through common designated members and directors. During the year J Helas introduced assets valued at £170,000 (2016 £nil).

JDTU Holdings Limited transferred 8a Cluny Crescent to the entity on the 1 October 2016, the property was revalued on the 5 July 2017 for £295,000.

7 Controlling party

In the opinion of the members, J F Helas is the controlling party as defined by FRS 102.

JDTU Investments LLP
Notes to the Accounts
for the year ended 30 September 2017

8 Other information

JDTU Investments LLP is a limited liability partnership incorporated in England. Its registered office is:

Priors Lawn
East Knighton
Dorchester
Dorset
DT2 8LF

JDTU Investments LLP**Administrative expenses****for the year ended 30 September 2017***This schedule does not form part of the statutory accounts of the LLP*

	2017	2016
	£	£
Other finance charges	80	75
Depreciation and loss/(profit) on sale	94,000	-
Other expenses	-	150
	<hr/>	<hr/>
	94,080	225

JDTU Investments LLP**Detailed profit and loss account****for the year ended 30 September 2017**

This schedule is designed for completing the partnership tax return and does not form part of the statutory accounts of the LLP

	2017	2016
	£	£
Sales	60,000	-
Other income/profits	4	1
Expenses		
Other finance charges	80	75
Depreciation and loss/(profit) on sale	94,000	-
Other expenses	-	150
	<u>94,080</u>	<u>225</u>
Loss before members' remuneration and profit share	<u>(34,076)</u>	<u>(224)</u>

JDTU Investments LLP**Detailed profit and loss account****for the year ended 30 September 2017***This schedule does not form part of the statutory accounts of the LLP*

	2017	2016
	£	£
Sales		
Fees	<u>60,000</u>	<u>-</u>
Other income/profits		
Interest receivable	<u>4</u>	<u>1</u>
Other finance charges		
Bank charges	<u>80</u>	<u>75</u>
Depreciation and loss/(profit) on sale		
Depreciation	34,000	-
Amortisation of goodwill	<u>60,000</u>	<u>-</u>
	<u>94,000</u>	<u>-</u>
Depreciation	<u>94,000</u>	<u>-</u>
Other expenses		
Sundry expenses	-	150
	<u>-</u>	<u>150</u>