

Company Registration No. SC475769 (Scotland)

**JSC PROPERTIES (BORDERS) LTD**  
**UNAUDITED ABBREVIATED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 APRIL 2015**

# JSC PROPERTIES (BORDERS) LTD

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## **JSC PROPERTIES (BORDERS) LTD**

### **CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF JSC PROPERTIES (BORDERS) LTD FOR THE PERIOD ENDED 30 APRIL 2015**

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*The following reproduces the text of the Accountants' Report prepared in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated financial statements set out on pages 2 to 3 have been prepared.*

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of JSC Properties (Borders) Ltd for the period ended 30 April 2015 set out on pages 3 to 6 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at [www.icas.org.uk/accountspreparationguidance](http://www.icas.org.uk/accountspreparationguidance).

This report is made solely to the Board of Directors of JSC Properties (Borders) Ltd, as a body, in accordance with the terms of our engagement letter dated 23 May 2014. Our work has been undertaken solely to prepare for your approval the financial statements of JSC Properties (Borders) Ltd and state those matters that we have agreed to state to the Board of Directors of JSC Properties (Borders) Ltd, as a body, in this report in accordance with AAF 2/10 as detailed at [www.icas.org.uk/accountspreparationguidance](http://www.icas.org.uk/accountspreparationguidance). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than JSC Properties (Borders) Ltd and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that JSC Properties (Borders) Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of JSC Properties (Borders) Ltd. You consider that JSC Properties (Borders) Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of JSC Properties (Borders) Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

**Hogg & Thorburn**

23 November 2015

**Chartered Accountants**

Moat House  
14 Gala Park  
GALASHIELS  
Scottish Borders  
TD1 1EX

# JSC PROPERTIES (BORDERS) LTD

## ABBREVIATED BALANCE SHEET

AS AT 30 APRIL 2015

	Notes	£	2015 £
<b>Fixed assets</b>			
Tangible assets	2		477,320
<b>Current assets</b>			
Debtors		505	
Cash at bank and in hand		2,613	
		<u>3,118</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(368)</u>	
<b>Net current assets</b>			<u>2,750</u>
<b>Total assets less current liabilities</b>			<u>480,070</u>
<b>Creditors: amounts falling due after more than one year</b>			<u>(484,340)</u>
			<u>(4,270)</u>
<b>Capital and reserves</b>			
Called up share capital	3		400
Profit and loss account			<u>(4,670)</u>
<b>Shareholders' funds</b>			<u>(4,270)</u>

For the financial period ended 30 April 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 24 November 2015

Cameron Crawford  
**Director**

**Company Registration No. SC475769**

# JSC PROPERTIES (BORDERS) LTD

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 30 APRIL 2015

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### 1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

#### 1.3 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings Freehold

Valued at cost. No depreciation has been provided as the directors are of the opinion the value has not decreased since it was purchased on 4 November 2014.

### 2 Fixed assets

#### Tangible assets

	£
<b>Cost</b>	
At 22 April 2014	-
Additions	477,320
	<hr/>
At 30 April 2015	477,320
	<hr/> <hr/>

### 3 Share capital

2015

#### Allotted, called up and fully paid

400 Ordinary shares of £1 each	£
	400
	<hr/> <hr/>

During the period 400 Ordinary shares of £1.00 each were issued.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.