Registered Number 08099583

JSS UK INVESTMENT LTD

Abbreviated Accounts

30 June 2014

JSS UK INVESTMENT LTD **Registered Number 08099583**

Abbreviated Balance Sheet as at 30 June 2014

	Notes	*2014*	*2013*
		£	£
Fixed assets			
Tangible assets	2	82,193	82,193
		82,193	82,193
Current assets			
Cash at bank and in hand		416	4,037
		416	4,037
Creditors: amounts falling due within one year		(28,175)	(30,254)
Net current assets (liabilities)		(27,759)	(26,217)
Total assets less current liabilities		54,434	55,976
Creditors: amounts falling due after more than one year		(40,507)	(43,255)
Total net assets (liabilities)		13,927	12,721
Capital and reserves			
Called up share capital	3	30	30
Revaluation reserve		17,000	17,000
Profit and loss account		(3,103)	(4,309)
Shareholders' funds		13,927	12,721

- For the year ending 30 June 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 30 March 2015

And signed on their behalf by:
Mr S Wallis, Director

Notes to the Abbreviated Accounts for the period ended 30 June 2014

1 Accounting Policies

Basis of measurement and preparation of accounts
The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy
Turnover represents amounts chargeable in respect of rental income.

Tangible assets depreciation policy
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Land and Buildings nil depreciation

Other accounting policies
Investment properties

Certain of the company's properties are held for long-term investment. Investment properties are accounted for in accordance with the FRSSE, as follows:

No depreciation is provided in respect of investment properties and they are revalued annually. The surplus or deficit on revaluation is transferred to the revaluation reserve unless a deficit below original cost, or its reversal, on an individual investment property is expected to be permanent, in which case it is recognised in the profit and loss account for the year.

This treatment as regards the company's investment properties may be a departure from the requirements of the Companies Act concerning the depreciation of fixed assets. However, these properties are not held for consumption but for investment and the directors consider that systematic annual depreciation would be inappropriate. The accounting policy adopted is therefore necessary for the financial statements to give a true and fair view. Depreciation or amortisation is only one of many factors reflected in the annual valuation and the amount which might otherwise have been shown cannot be separately identified or quantified.

Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Tangible fixed assets

	£
Cost	
At 1 July 2013	82,193
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 June 2014	82,193
Depreciation	
At 1 July 2013	-
Charge for the year	-
On disposals	-
At 30 June 2014	-
Net book values	
At 30 June 2014	82,193
At 30 June 2013	82,193

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	2014	*2013*
	£	£
30 Ordinary shares of £1 each	30	30

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