Registered number: 12055607

JAH REAL ESTATE LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

JAH Real Estate Limited
Unaudited Financial Statements
For The Year Ended 30 June 2023

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JAH Real Estate Limited
Balance Sheet
As At 30 June 2023

Registered number: 12055607

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Investment Properties	**4**		1,920,000		1,920,000
			1,920,000		1,920,000
CURRENT ASSETS					
Debtors	**5**	7,034		18,612	
Cash at bank and in hand		188,181		66,609	
		195,215		85,221	
Creditors: Amounts Falling Due Within One Year	**6**	(855,176)		(762,058)	
NET CURRENT ASSETS (LIABILITIES)			(659,961)		(676,837)
TOTAL ASSETS LESS CURRENT LIABILITIES			1,260,039		1,243,163
Creditors: Amounts Falling Due After More Than One Year	**7**		(663,482)		(756,413)
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(77,505)		(77,505)
NET ASSETS			519,052		409,245
CAPITAL AND RESERVES					
Called up share capital	**8**		3		3
Profit and Loss Account			519,049		409,242
SHAREHOLDERS' FUNDS			519,052		409,245

For the year ending 30 June 2023 the company was entitled to exemption from audit 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr H J Bellfield	Mr J H Robinson	Mr A S Watson
Director	Director	Director

08/11/2023

The notes on pages 3 to 4 form part of these financial statements.

1. General Information

JAH Real Estate Limited is a private company, limited by shares, incorporated in England & Wales, registered number 12055607 . The registered office is Barberry House, Bromsgrove Road, Belbroughton nr Stourbridge, West Midlands, DY9 9XX.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss. The financial statements have been prepared in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Significant judgements and estimations

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

2.3. 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.

Rental income is recognised in the period in which it accrues. Where the tenants are provided rent free periods, the cost of the incentive is spread over the lease term.

2.4. Investment Properties

All investment properties are carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided for. Changes in fair value are recognised in the profit and loss account.

2.5. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was as follows: NIL (2022: NIL)

4. Investment Property

	2023
	£
Fair Value	
As at 1 July 2022 and 30 June 2023	1,920,000

5. Debtors

	2023	2022
	£	£
Due within one year		
Prepayments and accrued income	7,031	10,276
Other debtors	3	8,336
	7,034	18,612

6. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	12,831	-
Bank loans and overdrafts	92,410	38,400
Corporation tax	27,782	17,149
Other taxes and social security	20,241	6,249
Other creditors	669,203	446,437
Accruals and deferred income	32,709	31,057
Directors' loan accounts	-	222,766
	855,176	762,058

The bank loans are secured by way of a fixed charge over the tangible assets held by the company.

7. Creditors: Amounts Falling Due After More Than One Year

	2023	2022
	£	£
Bank loans	663,482	756,413
	663,482	756,413

The bank loans are secured by way of a fixed charge over the tangible assets held by the company.

8. Share Capital

	2023	2022
	£	£
Allotted, Called up and fully paid	3	3

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.