

JCA Properties Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 June 2012

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COMPANIES HOUSE

Robert J Hart & Company
Chartered Accountants
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JCA Properties Limited
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JCA Properties Limited
(Registration number: SC183402)
Abbreviated Balance Sheet at 30 June 2012

	Note	2012 £	2011 £
Fixed assets			
Tangible fixed assets	2	427,248	427,349
Creditors: Amounts falling due within one year	3	<u>(20,795)</u>	<u>(14,971)</u>
Total assets less current liabilities		406,453	412,378
Creditors: Amounts falling due after more than one year	3	<u>(248,529)</u>	<u>(260,098)</u>
Net assets		<u>157,924</u>	<u>152,280</u>
Capital and reserves			
Called up share capital	4	60,000	60,000
Profit and loss account		<u>97,924</u>	<u>92,280</u>
Shareholders' funds		<u>157,924</u>	<u>152,280</u>

For the year ending 30 June 2012 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 14 January 2013 and signed on its behalf by:



 Andrew G Hart
 Director

JCA Properties Limited

Notes to the Abbreviated Accounts for the Year Ended 30 June 2012

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention.

Turnover

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

Depreciation

On adoption of FRS 15, and after reviewing the assets for impairment in accordance with FRS 11, the company has not applied a depreciation charge to land and buildings as it would be immaterial as the remaining useful economic life exceeds 50 years.

Buildings are maintained by a programme of repair and refurbishment such that residual value is at least equal to the book value.

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:

Asset class	Depreciation method and rate
Freehold land and buildings	Nil
Fixtures and fittings	25% reducing balance basis

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 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 July 2011	432,975	432,975
At 30 June 2012	432,975	432,975
Depreciation		
At 1 July 2011	5,626	5,626
Charge for the year	101	101
At 30 June 2012	5,727	5,727
Net book value		
At 30 June 2012	427,248	427,248
At 30 June 2011	427,349	427,349

JCA Properties Limited

Notes to the Abbreviated Accounts for the Year Ended 30 June 2012

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3 Creditors

Creditors includes the following liabilities, on which security has been given by the company:

	2012 £	2011 £
Amounts falling due within one year	8,955	8,474
Amounts falling due after more than one year	248,529	257,966
Total secured creditors	257,484	266,439

Included in the creditors are the following amounts due after more than five years:

	2012 £	2011 £
After more than five years by instalments	212,708	224,071

4 Share capital

Allotted, called up and fully paid shares

	2012		2011	
	No.	£	No.	£
Ordinary shares of £1 each	60,000	60,000	60,000	60,000

5 Control

The company is controlled by the directors who own 100% of the called up share capital.