

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

FOR

JAT HOLDINGS LIMITED

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**for the Year Ended 31 December 2015**

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**JAT HOLDINGS LIMITED**  
**COMPANY INFORMATION**  
**for the Year Ended 31 December 2015**

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**DIRECTOR:** A J Taylor

**REGISTERED OFFICE:** The Farmhouse  
Blatherwycke Road  
Bulwick  
Corby  
Northamptonshire  
NN17 3EU

**REGISTERED NUMBER:** 01044128 (England and Wales)

**ACCOUNTANTS:** Magma Audit LLP  
Magma House  
16 Davy Court  
Castle Mound Way  
Rugby  
CV23 0UZ

**ABBREVIATED BALANCE SHEET**  
31 December 2015

	Notes	31.12.15 £	£	31.12.14 £	£
<b>FIXED ASSETS</b>					
Investment property	2		338,000		338,000
<b>CURRENT ASSETS</b>					
Investments		5,766		5,272	
Cash at bank		<u>9,372</u>		<u>7,148</u>	
		15,138		12,420	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>28,203</u>		<u>23,142</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(13,065)</u>		<u>(10,722)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>324,935</u>		<u>327,278</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		10,000		10,000
Revaluation reserve			305,848		305,848
Profit and loss account			<u>9,087</u>		<u>11,430</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>324,935</u>		<u>327,278</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2015 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 14 September 2016 and were signed by:

A J Taylor - Director

**NOTES TO THE ABBREVIATED ACCOUNTS**  
for the Year Ended 31 December 2015

**1. ACCOUNTING POLICIES****Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**Turnover**

Turnover represents net invoiced sales of services, excluding value added tax.

**Investment property**

Investment properties are shown at their open market value. The surplus or deficit arising from the annual revaluation is transferred to the investment revaluation reserve unless a deficit, 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 is in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) which, unlike the Companies Act 2006, does not require depreciation of investment properties. Investment properties are held for their investment potential and not for use by the company and so their current value is of prime importance. The departure from the provisions of the Act is required in order to give a true and fair view.

**Deferred tax**

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation. A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred tax assets and liabilities are calculated at tax rates expected to be effective at the time the differences are expected to reverse. Deferred tax assets and liabilities are not discounted.

**Investments**

Fixed asset investments are stated at cost less provision for permanent diminution in value. Income is disclosed in the profit and loss account as dividends, by reference to the date the dividend was declared.

Current asset investments are stated at the lower of cost and market value on the balance sheet date.

**2. INVESTMENT PROPERTY**

	<b>Total £</b>
<b>COST</b>	
At 1 January 2015	
and 31 December 2015	<b>338,000</b>
<b>NET BOOK VALUE</b>	
At 31 December 2015	<b>338,000</b>
At 31 December 2014	<b>338,000</b>

The comparable historical cost and depreciation value of the investment property is £32,500 (2014 - £32,500)

The revalued assets are stated at their 2015 open market valuation by the director.

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	<b>31.12.15 £</b>	31.12.14 £
9,900	Ordinary	£1	<b>9,900</b>	9,900
100	Preference	£1	<b>100</b>	100
			<b><u>10,000</u></b>	<b><u>10,000</u></b>

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.