

CERTIFICATE  
REGISTRAR OF  
COMPANIES

**T M J ESTATES LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2011**

**Company Registration Number 03942026**

TUESDAY



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COMPANIES HOUSE

**T M J ESTATES LIMITED**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2011**

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**T M J ESTATES LIMITED**  
**INDEPENDENT AUDITOR'S REPORT TO T M J ESTATES LIMITED**  
**UNDER SECTION 449 OF THE COMPANIES ACT 2006**

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We have examined the abbreviated accounts set out on pages 2 to 5, together with the financial statements of T M J Estates Limited for the year ended 31 December 2011 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of director and auditor**

The director is responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



Frank Shackleton, Senior Statutory Auditor  
For and on behalf of

RSM Tenon Audit Limited  
Statutory Auditor  
2 Wellington Place  
Leeds  
LS1 4AP

14 June 2012

**T M J ESTATES LIMITED**

Registered Number 03942026

**ABBREVIATED BALANCE SHEET****31 DECEMBER 2011**

	Note	2011 £	£	2010 £	£
<b>Fixed assets</b>	2				
Tangible assets			822,791		826,738
<b>Current assets</b>					
Debtors		3,856		3,323	
Cash at bank and in hand		32,719		21,081	
		<u>36,575</u>		<u>24,404</u>	
<b>Creditors: Amounts falling due within one year</b>		<u>(256,618)</u>		<u>(247,785)</u>	
<b>Net current liabilities</b>			(220,043)		(223,381)
<b>Total assets less current liabilities</b>			<u>602,748</u>		<u>603,357</u>
<b>Creditors: Amounts falling due after more than one year</b>	3		(266,123)		(266,123)
			<u>336,625</u>		<u>337,234</u>
<b>Capital and reserves</b>					
Called-up share capital	5		300,000		300,000
Profit and loss account			36,625		37,234
<b>Shareholders' funds</b>			<u>336,625</u>		<u>337,234</u>

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved and signed by the director and authorised for issue on

14.6.12



T M J Hodgson  
Director

The notes on pages 3 to 5 form part of these abbreviated accounts

**T M J ESTATES LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2011**

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**1 Accounting policies**

**Basis of accounting**

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

**Turnover**

The turnover shown in the profit and loss account represents the value of all goods sold during the period, less returns received, at selling price exclusive of Value Added Tax

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, net of anticipated disposal proceeds, over the useful economic life of that asset as follows

Fixtures & Fittings                      -    20% straight line basis

**Investment properties**

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

**Pension costs**

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

**T M J ESTATES LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2011**

**2. Fixed assets**

	<b>Tangible Assets £</b>
<b>Cost or valuation</b>	
At 1 January 2011 and 31 December 2011	<u>835,135</u>
<b>Depreciation</b>	
At 1 January 2011	8,397
Charge for year	<u>3,947</u>
At 31 December 2011	<u>12,344</u>
<b>Net book value</b>	
At 31 December 2011	<u>822,791</u>
At 31 December 2010	<u>826,738</u>

**3. Creditors: Amounts falling due after more than one year**

The following liabilities disclosed under creditors falling due after more than one year are secured by the company

	<b>2011 £</b>	<b>2010 £</b>
Bank loans and overdrafts	<u>266,123</u>	<u>266,123</u>

Included within creditors falling due after more than one year is an amount of £266,123 (2010 - £266,123) in respect of liabilities which fall due for payment after more than five years from the balance sheet date

**4. Related party transactions**

**Controlling entity**

The company is a subsidiary undertaking of Westcourt Group Limited, the company's ultimate parent company, which is registered in England and Wales. The accounts of this company are available to the public and may be obtained from the Registrar of Companies

**Related party transactions**

T M J Estates Limited owed Westcourt Properties Limited, a company also controlled by Westcourt Group Limited, £251,191 (2010 - £242,262) at 31 December 2011, and owed Westcourt Group Limited £364 (2010 - £nil)

Included in Other Creditors is an amount of £nil (2010 - £70,803) due to Dishforth UK Limited, a company under common control

**T M J ESTATES LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2011**

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**5. Share capital**

**Authorised share capital:**

	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
1,000,000 Ordinary shares of £1 each	<u>1,000,000</u>	<u>1,000,000</u>

**Allotted, called up and fully paid:**

	<b>2011</b>		<b>2010</b>
	<b>No</b>	<b>£</b>	<b>No</b>
			<b>£</b>
300,000 Ordinary shares of £1 each	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>