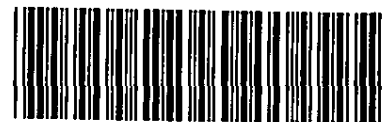


**T M J ESTATES LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2012**

**Company Registration Number 03942026**

**RSM Tenon Limited**  
2 Wellington Place  
Leeds, LS1 4AP

SATURDAY



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**T M J ESTATES LIMITED**  
**ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2012**

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**T M J ESTATES LIMITED**

Registered Number 03942026

**ABBREVIATED BALANCE SHEET****31 DECEMBER 2012**

	Note	2012 £	£	2011 £	£
<b>Fixed assets</b>	2				
Tangible assets			740,005		822,791
<b>Current assets</b>					
Debtors		2,816		3,856	
Cash at bank and in hand		47,015		32,719	
		<u>49,831</u>		<u>36,575</u>	
<b>Creditors: Amounts falling due within one year</b>		<u>(263,671)</u>		<u>(256,618)</u>	
<b>Net current liabilities</b>			(213,840)		(220,043)
<b>Total assets less current liabilities</b>			<u>526,165</u>		<u>602,748</u>
<b>Creditors: Amounts falling due after more than one year</b>	3		(266,123)		(266,123)
			<u>260,042</u>		<u>336,625</u>
<b>Capital and reserves</b>					
Called-up share capital	5		300,000		300,000
Revaluation reserve			(80,862)		-
Profit and loss account			40,904		36,625
<b>Shareholders' funds</b>			<u>260,042</u>		<u>336,625</u>

The Balance sheet continues on the following page  
The notes on pages 3 to 5 form part of these abbreviated accounts

**T M J ESTATES LIMITED**

Registered Number 03942026

**ABBREVIATED BALANCE SHEET** *(continued)*

**31 DECEMBER 2012**

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The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

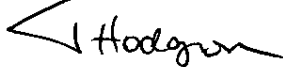
The director acknowledges his responsibility for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

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

28.8.13



T M J Hodgson  
Director

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

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**T M J ESTATES LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2012**

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**1. Accounting policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain fixed assets, 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 property rentals provided during the year, at selling price exclusive of Value Added Tax. Sales are recognised at the point at which the company has fulfilled its contractual obligations to the customer.

**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 2012**

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**2. Fixed assets**

	<b>Tangible Assets £</b>
<b>Cost or valuation</b>	
At 1 January 2012	835,135
Revaluation	<u>(80,862)</u>
At 31 December 2012	<u>754,273</u>
<b>Depreciation</b>	
At 1 January 2012	12,344
Charge for year	<u>1,924</u>
At 31 December 2012	<u>14,268</u>
<b>Net book value</b>	
At 31 December 2012	<u>740,005</u>
At 31 December 2011	<u>822,791</u>
<b>Revaluation of fixed assets</b>	

The director reviewed the carrying value of the properties during the year to 31 December 2012. The properties have been valued at market value. These revaluations are reflected in the revaluation reserve.

If the properties had not been revalued they would have been included in the balance sheet at £820,862 (2011: £820,862).

**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>2012 £</b>	<b>2011 £</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 (2011: £266,123) in respect of liabilities which fall due for payment after more than five years from the balance sheet date.

**T M J ESTATES LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2012**

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**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, £260,138 (2011 - £251,191) at 31 December 2012, and owed Westcourt Group Limited £Nil (2011 - £364). During the year the company incurred £8,947 on interest payable on a loan from Westcourt Properties Limited.

**5. Share capital**

**Authorised share capital:**

	<b>2012</b>	<b>2011</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>2012</b>		<b>2011</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>