

# Jupiter Business Park Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 October 2013

Broderick & Leslie  
Chartered Certified Accountants  
2 Railway Court  
Ten Pound Walk  
Doncaster  
South Yorkshire  
DN4 5FB

# Jupiter Business Park Limited

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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 6) have been prepared.

**Chartered Certified Accountants' Report to the Director on the Preparation of the Unaudited  
Statutory Accounts of  
Jupiter Business Park Limited  
for the Year Ended 31 October 2013**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Jupiter Business Park Limited for the year ended 31 October 2013 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the Board of Directors of Jupiter Business Park Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Jupiter Business Park Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at

[http://www2.accaglobal.com/pubs/members/publications/technical\\_factsheets/downloads/163.doc](http://www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Jupiter Business Park Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Jupiter Business Park Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Jupiter Business Park Limited. You consider that Jupiter Business Park Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Jupiter Business Park Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....  
  
Broderick & Leslie  
Chartered Certified Accountants  
2 Railway Court  
Ten Pound Walk  
Doncaster  
South Yorkshire  
DN4 5FB  
3 April 2014

**Jupiter Business Park Limited**  
**(Registration number: 04270122)**  
**Abbreviated Balance Sheet at 31 October 2013**

	Note	2013	2012
	£	£	£
<b>Fixed assets</b>			
Tangible fixed assets		1,158,733	<u>1,158,733</u>
<b>Current assets</b>			
Stocks		196,829	-
Debtors		245,919	107,344
Cash at bank and in hand		<u>7,519</u>	<u>2,466</u>
		450,267	109,810
Creditors: Amounts falling due within one year		<u>(971,192)</u>	<u>(532,534)</u>
Net current liabilities		<u>(520,925)</u>	<u>(422,724)</u>
Total assets less current liabilities		637,808	736,009
Creditors: Amounts falling due after more than one year		(115,919)	(254,341)
Provisions for liabilities		<u>-</u>	<u>(14,249)</u>
Net assets		<u><u>521,889</u></u>	<u><u>467,419</u></u>
<b>Capital and reserves</b>			
Called up share capital	<u>4</u>	100	100
Profit and loss account		<u>521,789</u>	<u>467,319</u>
Shareholders' funds		<u><u>521,889</u></u>	<u><u>467,419</u></u>

For the year ending 31 October 2013 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 director acknowledges his 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 director on 3 April 2014

The notes on pages 4 to 6 form an integral part of these financial statements.

**Jupiter Business Park Limited**  
**(Registration number: 04270122)**  
**Abbreviated Balance Sheet at 31 October 2013**  
**..... continued**

.....  
Mr Andrew Coen  
Director

The notes on pages 4 to 6 form an integral part of these financial statements.  
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**Jupiter Business Park Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 31 October 2013**  
*..... continued*

**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 and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

**Turnover**

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

**Investment properties**

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

**Work in progress**

Work in progress is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**Deferred tax**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

**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.

**Jupiter Business Park Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 31 October 2013**

*..... continued*

**Pensions**

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

**2 Fixed assets**

	<b>Tangible assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 November 2012	<u>1,158,733</u>	<u>1,158,733</u>
At 31 October 2013	1,158,733	1,158,733
<b>Depreciation</b>		
At 31 October 2013	<u>-</u>	<u>-</u>
<b>Net book value</b>		
At 31 October 2013	<u>1,158,733</u>	<u>1,158,733</u>
At 31 October 2012	<u>1,158,733</u>	<u>1,158,733</u>

**3 Creditors**

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

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
After more than five years by instalments	<u>-</u>	<u>97,807</u>

**4 Share capital**

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

	<b>2013</b>		<b>2012</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary of £1 each	100	100	100	100
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**Jupiter Business Park Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 31 October 2013**  
*..... continued*

**5 Related party transactions**

**Director's advances and credits**

	<b>2013</b>		<b>2013</b>		<b>2012</b>		<b>2012</b>
	<b>Advance/</b>		<b>Repaid</b>		<b>Advance/</b>		<b>Repaid</b>
	<b>Credit</b>		<b>£</b>		<b>Credit</b>		<b>£</b>
	<b>£</b>				<b>£</b>		
<b>Mr Andrew Coen</b>							
	(383,411)	-			(132,229)	-	

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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.