

COMPANY REGISTRATION NUMBER: 06469442

Kinloch Court Investments Ltd
Abbreviated Financial Statements
31 March 2016



GORDON DOWN & PARTNERS
Accountants & business advisors & statutory auditor
144 Walter Road
Swansea
SA1 5RW

Kinloch Court Investments Ltd
Abbreviated Financial Statements
Year ended 31 March 2016

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Kinloch Court Investments Ltd

Independent Auditor's Report to Kinloch Court Investments Ltd under section 449 of the Companies Act 2006

Year ended 31 March 2016

We have examined the abbreviated financial statements which comprise the abbreviated statement of financial position and the related notes, together with the financial statements of Kinloch Court Investments Ltd for the year ended 31 March 2016 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company's shareholders as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an auditors 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 and the company's shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

The directors are responsible for preparing the abbreviated financial statements 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 financial statements to the Registrar of Companies and whether the abbreviated financial statements 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 financial statements and that the abbreviated financial statements to be delivered are properly prepared.

Opinion

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

Other information

On we reported as auditor to the shareholders of the company on the financial statements prepared under Section 396 of the Companies Act 2006 and our report is reproduced on pages 2 to 3 of these financial statements.



Laurence Cohen (Senior Statutory Auditor)

For and on behalf of
Gordon Down & Partners
Accountants & business advisors & statutory
auditor

144 Walter Road
Swansea
SA1 5RW

18/08/2016

Kinloch Court Investments Ltd

Independent Auditor's Report to the Shareholders of Kinloch Court Investments Ltd

Year ended 31 March 2016

We have audited the financial statements of Kinloch Court Investments Ltd for the year ended 31 March 2016 which comprise the abbreviated statement of financial position and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the company's shareholders, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an 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 and the company's shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the directors' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2016 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Kinloch Court Investments Ltd

Independent Auditor's Report to the Shareholders of Kinloch Court Investments Ltd *(continued)*

Year ended 31 March 2016

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; and
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.



144 Walter Road
Swansea
SA1 5RW

18/08/2016

Laurence Cohen (Senior Statutory Auditor)

For and on behalf of
Gordon Down & Partners
Accountants & business advisors & statutory
auditor

Kinloch Court Investments Ltd
Abbreviated Statement of Financial Position
31 March 2016

	Note	2016 £	£	2015 £
Current assets				
Stocks		685,128		651,550
Debtors		6,457		1,798
Cash at bank and in hand		3,743		1,499
		<u>695,328</u>		<u>654,847</u>
Creditors: amounts falling due within one year		<u>355,199</u>		<u>350,750</u>
Net current assets			340,129	304,097
Total assets less current liabilities			340,129	304,097
Creditors: amounts falling due after more than one year			71,500	14,001
Net assets			<u>268,629</u>	<u>290,096</u>
Capital and reserves				
Called up share capital	2		100	100
Profit and loss account			<u>268,529</u>	<u>289,996</u>
Shareholders funds			<u>268,629</u>	<u>290,096</u>

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These abbreviated financial statements were approved by the board of directors and authorised for issue on 12 August 2016 and are signed on behalf of the board by:

Mr S P Juhu
Director

Company registration number: 06469442

The notes on page 5 form part of these financial statements.

Kinloch Court Investments Ltd

Notes to the Abbreviated Financial Statements

Year ended 31 March 2016

1. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

2. Called up share capital

Issued, called up and fully paid

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

The ultimate holding company is Jehu Group Limited, a company incorporated in Great Britain.