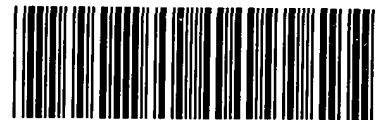


COMPANY REGISTRATION NUMBER 06469442

KINLOCH COURT INVESTMENTS LTD
ABBREVIATED ACCOUNTS
31 MARCH 2015

THURSDAY



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24/12/2015

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COMPANIES HOUSE

GORDON DOWN & PARTNERS

Accountants & Statutory Auditor
144 Walter Road
Swansea
SA1 5RW

KINLOCH COURT INVESTMENTS LTD

ABBREVIATED ACCOUNTS

PERIOD FROM 1 OCTOBER 2014 TO 31 MARCH 2015

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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

We have examined the abbreviated accounts which comprise the Balance Sheet and the related notes, together with the financial statements of Kinloch Court Investments Ltd for the period from 1 October 2014 to 31 March 2015 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 DIRECTORS AND AUDITOR

The directors are 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 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.

OTHER INFORMATION

On 22/12/2015 we reported as auditor to the members of the company on the full 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.

144 Walter Road
Swansea
SA1 5RW

22/12/2015



LAURENCE COHEN (Senior Statutory Auditor)

For and on behalf of
GORDON DOWN & PARTNERS
Accountants
& Statutory Auditor

KINLOCH COURT INVESTMENTS LTD

INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF KINLOCH COURT INVESTMENTS LTD

PERIOD FROM 1 OCTOBER 2014 TO 31 MARCH 2015

We have audited the financial statements of Kinloch Court Investments Ltd for the period from 1 October 2014 to 31 March 2015 which comprise the Profit and Loss Account, Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's shareholders, as a body, in accordance with Sections 495 and 496 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 set out on page 1, 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 annual 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 2015 and of its loss for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

KINLOCH COURT INVESTMENTS LTD

INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF KINLOCH COURT INVESTMENTS LTD *(continued)*

PERIOD FROM 1 OCTOBER 2014 TO 31 MARCH 2015

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion the information given in the Directors' Report for the financial period for which the financial statements are prepared is consistent with the financial statements.

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; or
- 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.



LAURENCE COHEN (Senior Statutory Auditor)

For and on behalf of

GORDON DOWN & PARTNERS

Accountants

& Statutory Auditor

144 Walter Road
Swansea
SA1 5RW

22/12/2015

KINLOCH COURT INVESTMENTS LTD

ABBREVIATED BALANCE SHEET

31 MARCH 2015

	Note	31 Mar 15 £	£	30 Sep 14 £
CURRENT ASSETS				
Stocks		651,550		650,000
Debtors		1,798		100
Cash at bank and in hand		1,499		740
		<u>654,847</u>		<u>650,840</u>
CREDITORS: Amounts falling due within one year		<u>364,751</u>		<u>352,750</u>
NET CURRENT ASSETS			<u>290,096</u>	<u>298,090</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>290,096</u>	<u>298,090</u>
CAPITAL AND RESERVES				
Called-up equity share capital	2		100	100
Profit and loss account			<u>289,996</u>	<u>297,990</u>
SHAREHOLDERS' FUNDS			<u>290,096</u>	<u>298,090</u>

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 26/11/2015, and are signed on their behalf by:

MR M R JEHU
Director



Company Registration Number: 06469442

The notes on page 5 form part of these abbreviated accounts.

KINLOCH COURT INVESTMENTS LTD

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 1 OCTOBER 2014 TO 31 MARCH 2015

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of financial instruments, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2. SHARE CAPITAL

Allotted, called up and fully paid:

	31 Mar 15		30 Sep 14	
	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.