

COMPANY REGISTRATION NUMBER: 06469442

Kinloch Court Investments Ltd
Filleted Financial Statements
30 September 2020

Kinloch Court Investments Ltd

Statement of Financial Position

30 September 2020

	Note	30 Sep 20 £	31 Mar 19 £
Current assets			
Stocks		2,050	2,050
Debtors	4	4,250	—
Cash at bank and in hand		9,495	9,205
		-----	-----
		15,795	11,255
Creditors: amounts falling due within one year	5	—	2,460
		-----	-----
Net current assets		15,795	8,795
		-----	-----
Total assets less current liabilities		15,795	8,795
Creditors: amounts falling due after more than one year	6		8,484

Net assets		7,311	311
		-----	-----
Capital and reserves			
Called up share capital		1	1
Capital redemption reserve		99	99
Profit and loss account		7,211	211
		-----	-----
Shareholders funds		7,311	311
		-----	-----

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 29 June 2021 , and are signed on behalf of the board by:

Mr S P Jehu

Director

Company registration number: 06469442

Kinloch Court Investments Ltd

Notes to the Financial Statements

Period from 1 April 2019 to 30 September 2020

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Number One, Waterton Park, Bridgend, CF31 3PH.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. 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.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

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.

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.

4. Debtors

	30 Sep 20	31 Mar 19
	£	£
Trade debtors	4,250	—
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5. Creditors: amounts falling due within one year

	30 Sep 20	31 Mar 19
	£	£
Trade creditors	—	2,460
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6. Creditors: amounts falling due after more than one year

	30 Sep 20	31 Mar 19
	£	£
Jehu Group	8,484	8,484
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7. Summary audit opinion

The auditor's report for the period dated 29 June 2021 was unqualified.

The senior statutory auditor was Laurence Cohen , for and on behalf of Gordon Down & Partners .

8. Related party transactions

On the 29th September 2014 Kinloch Court Investments Limited's shares were acquired by Waterstone Homes Limited. At the year end Kinloch Court Investments Limited is a member of the Jehu group of companies. During the year the company had transactions with Jehu Group Limited, a company in which both Mr S P Jehu and Mr M R Jehu have a substantial interest. The amount owed by the company at the year end was £8,484 and is included in the accounts as follows. Other Creditors £8,484

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.