

Registered Number: 09908819  
England and Wales

Abridged Accounts  
for the year ended 30 April 2021  
for  
**FJD PROPERTY LIMITED**

FJD PROPERTY LIMITED  
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Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of FJD Property Limited for the year ended 30 April 2021

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of FJD Property Limited for the year ended 30 April 2021 which comprise of the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at

[www.icaew.com/en/members/regulations-standards-and-guidance](http://www.icaew.com/en/members/regulations-standards-and-guidance)

This report is made solely to the Board of Directors of FJD Property 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 FJD Property Limited and state those matters that we have agreed to state to the Board of Directors of FJD Property Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than FJD Property Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that FJD Property 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 FJD Property Limited. You consider that FJD Property 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 FJD Property 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

30 April 2021

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Pointon Young  
33 Ludgate Hill  
Birmingham  
B3 1EH  
25 January 2022

**FJD PROPERTY LIMITED**  
**Statement of Financial Position**  
**As at 30 April 2021**

	<b>Notes</b>	<b>2021</b> £	<b>2020</b> £
<b>Fixed assets</b>			
Tangible fixed assets		872,507	909,546
		<b>872,507</b>	<b>909,546</b>
<b>Current assets</b>			
Debtors: amounts falling due within one year		36,086	35,351
Cash at bank and in hand		39,808	15,738
		<b>75,894</b>	<b>51,089</b>
<b>Creditors: amount falling due within one year</b>		(103,940)	(99,654)
<b>Net current liabilities</b>		<b>(28,046)</b>	<b>(48,565)</b>
<b>Total assets less current liabilities</b>		844,461	860,981
<b>Creditors: amount falling due after more than one year</b>		(917,499)	(933,464)
<b>Net liabilities</b>		<b>(73,038)</b>	<b>(72,483)</b>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(73,138)	(72,583)
<b>Shareholder's funds</b>		<b>(73,038)</b>	<b>(72,483)</b>

For the year ended 30 April 2021 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

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 the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the board of directors on 25 January 2022 and were signed on its behalf by:

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M Jenner

Director

**FJD PROPERTY LIMITED**  
**Notes to the Abridged Financial Statements**  
**For the year ended 30 April 2021**

**General Information**

FJD Property Limited is a private company, limited by shares, registered in England and Wales, registration number 09908819, registration address 33 Ludgate Hill, Birmingham, B3 1EH

The presentation currency is £ sterling.

**1. Accounting policies**

**Significant accounting policies**

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 1A The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**Basis of preparation**

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

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

**Going concern basis**

The directors believe that the company is well placed to manage its business risks successfully. Accordingly, they have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**Government grants**

Government grants received are credited to deferred income. Grants towards capital expenditure are released to the income statement over the expected useful life of the assets. Grants received towards revenue expenditure are released to the income statement as the related expenditure is incurred.

## **Operating lease rentals**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

## **Website cost**

Planning and operating costs for the company's website are charged to the income statement as incurred.

## **Taxation**

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Current and deferred tax assets and liabilities are not discounted

## **Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the reporting date.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Current and deferred tax assets and liabilities are not discounted.

## **Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Land and Buildings	2% Reducing Balance
Fixtures and Fittings	20% Straight Line



## **Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

## **2. Average number of employees (including Directors)**

Average number of employees during the year was 3 (2020 : 3).

## **3. Indebtedness**

Bank loans amounting to £369,590 (2020: £389,857) are secured by the company. Bank loans repayable by instalments after more than five years amount to £254,160 (2020: £277,695).

#### 4. Tangible fixed assets

<b>Cost or valuation</b>	<b>Land and Buildings</b>	<b>Fixtures and Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 01 May 2020	896,531	126,661	1,023,192
Additions	-	5,241	5,241
Disposals	-	-	-
At 30 April 2021	<b>896,531</b>	<b>131,902</b>	<b>1,028,433</b>
<b>Depreciation</b>			
At 01 May 2020	56,454	57,192	113,646
Charge for year	16,801	25,479	42,280
On disposals	-	-	-
At 30 April 2021	<b>73,255</b>	<b>82,671</b>	<b>155,926</b>
<b>Net book values</b>			
Closing balance as at 30 April 2021	<b>823,276</b>	<b>49,231</b>	<b>872,507</b>
Opening balance as at 01 May 2020	<b>840,077</b>	<b>69,469</b>	<b>909,546</b>

#### 5. Share Capital

<b>Allotted, called up and fully paid</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
100 Class A shares of £1.00 each	100	100
	<b>100</b>	<b>100</b>

## 6. Related parties

During the year the company entered into the following transactions with related parties:

	Transaction value -		Balance owed	
	income/(expenses)		by/(owed to)	
	2021	2020	2021	2020
	£	£	£	£
<b>FJD Consulting (And Design) Ltd</b>	79,632	60,233	(467,538)	(462,450)
<b>FJD Construction Ltd</b>	(561)	(561)	(155,232)	(155,221)
<b>P &amp; Y Commercial Consultants Limited</b>	7,200	7,200	0	0

### **FJD Consulting (And Design) Ltd**

Mr. M Jenner and Mr. S Moon are directors of FJD Property Limited and also directors of FJD Consulting (And Design) Ltd.

### **FJD Construction Ltd**

Mr. M Jenner and Mr. A McAllister are directors of FJD Property Limited and are also directors of FJD Construction Ltd.

### **P & Y Commercial Consultants Limited**

Mr. M Jenner is a director of FJD Property Limited and also a director of P & Y Commercial Consultants Limited.

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.