

Registration number: 04356932

JK Investment Properties Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 August 2013

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JK Investment Properties Ltd
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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 4) have been prepared.

**Chartered Certified Accountants' Report to the Director on the Preparation of the
Unaudited Statutory Accounts of
JK Investment Properties Ltd
for the Year Ended 31 August 2013**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of JK Investment Properties Ltd for the year ended 31 August 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 JK Investment Properties Ltd, 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 JK Investment Properties Ltd 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. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than JK Investment Properties Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that JK Investment Properties Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of JK Investment Properties Ltd. You consider that JK Investment Properties Ltd 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 JK Investment Properties Ltd. 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.

NA Associates LLP

NA Associates LLP
Chartered Certified Accountants
Woodgate Studios
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Cockfosters
Hertfordshire
EN4 9HN

Date: *24/6/2014*

JK Investment Properties Ltd
(Registration number: 04356932)
Abbreviated Balance Sheet at 31 August 2013

	Note	2013 £	2012 £
Fixed assets			
Tangible fixed assets		120,000	120,000
Current assets			
Debtors		300	300
Cash at bank and in hand		290	901
		590	1,201
Creditors: Amounts falling due within one year		(17,912)	(10,408)
Net current liabilities		(17,322)	(9,207)
Total assets less current liabilities		102,678	110,793
Creditors: Amounts falling due after more than one year		(79,474)	(87,479)
Net assets		23,204	23,314
Capital and reserves			
Called up share capital	4	100	100
Revaluation reserve		21,280	21,280
Profit and loss account		1,824	1,934
Shareholders' funds		23,204	23,314

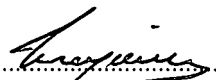
For the year ending 31 August 2013 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 24/6/2014



 Mr John Karayiannis
 Director

JK Investment Properties Ltd

Notes to the Abbreviated Accounts for the Year Ended 31 August 2013

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 in respect of rental income receivable.

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.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 September 2012	120,000	120,000
At 31 August 2013	120,000	120,000
Depreciation		
At 31 August 2013	-	-
Net book value		
At 31 August 2013	120,000	120,000
At 31 August 2012	120,000	120,000

JK Investment Properties Ltd

Notes to the Abbreviated Accounts for the Year Ended 31 August 2013

..... continued

3 Creditors

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

	2013	2012
	£	£
After more than five years by instalments	<u>25,558</u>	<u>34,014</u>

4 Share capital

Allotted, called up and fully paid shares

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