

Unaudited Financial Statements

for the Period 23 September 2021 to 30 September 2022

for

AD Jeffrey Investments Limited

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for the Period 23 September 2021 to 30 September 2022

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AD Jeffrey Investments Limited

Company Information
for the Period 23 September 2021 to 30 September 2022

DIRECTORS:

Mrs A Jeffrey
D J Jeffrey

REGISTERED OFFICE:

c/o Ground Floor (Part)
Unit 8000 Academy Park
Glasgow
G51 1PR

REGISTERED NUMBER:

SC710322 (Scotland)

ACCOUNTANTS:

Lamont Blair Chartered Accountants
1A Berwick Drive
Rutherglen
South Lanarkshire
G73 3JP

Abridged Balance Sheet
30 September 2022

	Notes	£	£
FIXED ASSETS			
Investment property	4		327,962
CURRENT ASSETS			
Debtors		1,763	
Cash at bank		<u>5,160</u>	
		6,923	
CREDITORS			
Amounts falling due within one year		<u>332,285</u>	
NET CURRENT LIABILITIES			<u>(325,362)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,600</u>
CAPITAL AND RESERVES			
Called up share capital	5		20
Retained earnings			<u>2,580</u>
SHAREHOLDERS' FUNDS			<u>2,600</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the period ended 30 September 2022 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 7 June 2023 and were signed on its behalf by:

Mrs A Jeffrey - Director

Notes to the Financial Statements
for the Period 23 September 2021 to 30 September 2022

1. STATUTORY INFORMATION

AD Jeffrey Investments Limited is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets.

Significant judgements and estimates

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on management's best knowledge of the amount, events or actions, actual results ultimately may differ from those estimates.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

Taxation

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and 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.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Cash and cash equivalents

Cash is represented by cash and deposits with financial institutions repayable without penalty on notice of not more than twenty four hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Notes to the Financial Statements - continued
for the Period 23 September 2021 to 30 September 2022

2. **ACCOUNTING POLICIES - continued**

Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 2 .

4. **INVESTMENT PROPERTY**

	Total £
FAIR VALUE	
Additions	327,962
At 30 September 2022	<u>327,962</u>
NET BOOK VALUE	
At 30 September 2022	<u>327,962</u>

Fair value at 30 September 2022 is represented by:

	£
Valuation in 2022	<u>327,962</u>

If investment property had not been revalued it would have been included at the following historical cost:

	£
Cost	<u>327,962</u>

Investment property was valued on a fair value basis on 30 September 2022 by the directors .

5. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
20	Ordinary	£1	<u>20</u>

20 Ordinary shares of £1 each were allotted and fully paid for cash at par during the period.

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.