

**JPM AGGREGATES LIMITED**  
**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2015**

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FOR THE YEAR ENDED 30 SEPTEMBER 2015**

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**ABBREVIATED BALANCE SHEET  
30 SEPTEMBER 2015**

	Notes	<b>2015</b> £	2014 £
<b>FIXED ASSETS</b>			
Investment property	2	<b>2,749,000</b>	2,749,000
<b>CURRENT ASSETS</b>			
Debtors		<b>248,481</b>	267,814
Cash at bank		<b>71,585</b>	37,425
		<b>320,066</b>	305,239
<b>CREDITORS</b>			
Amounts falling due within one year		<b>(248,491)</b>	(303,900)
<b>NET CURRENT ASSETS</b>		<b>71,575</b>	1,339
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>2,820,575</b>	2,750,339
<b>CREDITORS</b>			
Amounts falling due after more than one year		<b>(459,000)</b>	(495,000)
<b>NET ASSETS</b>		<b>2,361,575</b>	2,255,339
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	<b>19,300</b>	19,300
Share premium		<b>47,413</b>	47,413
Revaluation reserve		<b>520,820</b>	520,820
Capital redemption reserve		<b>792</b>	792
Profit and loss account		<b>1,773,250</b>	1,667,014
<b>SHAREHOLDERS' FUNDS</b>		<b>2,361,575</b>	2,255,339

**ABBREVIATED BALANCE SHEET - continued**  
**30 SEPTEMBER 2015**

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The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2015 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 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.
- (b)

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 17 June 2016 and were signed on its behalf by:

P A Brennan - Director

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2015****1. ACCOUNTING POLICIES****Accounting convention**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover comprises rents receivable in respect of investment property, exclusive of value added tax.

**Deferred tax**

In accordance with FRSSE no provision has been recognised for deferred tax on gains arising on revaluation of investment properties to market value.

**Investment properties**

Investment properties are shown at their open market value. The surplus or deficit arising from the revaluation is transferred to the investment revaluation reserve unless a deficit, or its reversal is expected to be permanent, in which case it is recognised in the profit and loss account for the year.

This is in accordance with FRSSE which, unlike Schedule 4 to the Companies Act 2006, does not require depreciation of investment properties. Investment properties are held for their investment potential and not for use by the company so their current value is of prime importance. The departure from the provisions of the Act is required in order to give a true and fair view.

**2. INVESTMENT PROPERTY**

**Total  
£**

**COST OR VALUATION**

At 1 October 2014

and 30 September 2015

**2,749,000**

**NET BOOK VALUE**

At 30 September 2015

**2,749,000**

At 30 September 2014

**2,749,000**

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number: Class:

Nominal  
value:  
£1

**2015  
£  
19,300**

2014  
£  
19,300

19,300 Ordinary