

REGISTERED NUMBER: 00690539 (England and Wales)

**Report of the Directors and
Financial Statements
for the Year Ended
30 September 2015
for
Jack Lunn (Properties) Limited**

FRIDAY



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Jack Lunn (Properties) Limited (Registered number: 00690539)

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for the Year Ended 30 September 2015**

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Jack Lunn (Properties) Limited

**Company Information
for the Year Ended 30 September 2015**

DIRECTORS:

R Lunn
G Lunn
A Lunn ACIOB
C B Wright BSc (Hons) MRICS
R J Brown FCA

SECRETARY:

P McAteer ACA

REGISTERED OFFICE:

Windsor House
Cornwall Road
Harrogate
North Yorkshire
HG1 2PW

REGISTERED NUMBER:

00690539 (England and Wales)

AUDITORS:

Kirk Newsholme
Chartered Accountants and Statutory Auditors
4315 Park Approach
Thorpe Park
Leeds
West Yorkshire
LS15 8GB

BANKERS:

Barclays Bank Plc
PO Box 190
2nd Floor
1 Park Row
Leeds
LS1 5WU

Jack Lunn (Properties) Limited (Registered number: 00690539)

**Report of the Directors
for the Year Ended 30 September 2015**

The directors present their report with the financial statements of the company for the year ended 30 September 2015.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of property investment and holding company for investments.

DIRECTORS

The directors shown below have held office during the whole of the period from 1 October 2014 to the date of this report.

R Lunn
G Lunn
A Lunn ACIOB
C B Wright BSc (Hons) MRICS
R J Brown FCA

Other changes in directors holding office are as follows:

Mrs H Lunn - deceased 20 May 2015

The directors retiring by rotation are C B Wright and R J Brown who, being eligible, offer themselves for re-election.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

AUDITORS

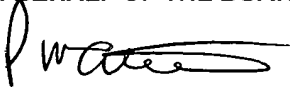
The auditors, Kirk Newsholme, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Jack Lunn (Properties) Limited (Registered number: 00690539)

**Report of the Directors
for the Year Ended 30 September 2015**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

A handwritten signature in black ink, appearing to read 'P McAteer', written over a horizontal line.

P McAteer ACA - Secretary

2 February 2016

**Report of the Independent Auditors to the Members of
Jack Lunn (Properties) Limited (Registered number: 00690539)**

We have audited the financial statements of Jack Lunn (Properties) Limited for the year ended 30 September 2015 on pages six to seventeen. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As explained more fully in the Statement of Directors' Responsibilities set out on page two, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Directors to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 September 2015 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Report of the Independent Auditors to the Members of
Jack Lunn (Properties) Limited (Registered number: 00690539)**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Directors.

Neill Rayland BA FCA (Senior Statutory Auditor)
for and on behalf of Kirk Newsholme
Chartered Accountants and Statutory Auditors
4315 Park Approach
Thorpe Park
Leeds
West Yorkshire
LS15 8GB

2 February 2016

Jack Lunn (Properties) Limited (Registered number: 00690539)

**Profit and Loss Account
for the Year Ended 30 September 2015**

	Notes	2015 £	2014 £
TURNOVER	2	1,550,764	1,584,457
Cost of sales		<u>277,451</u>	<u>188,754</u>
GROSS PROFIT		1,273,313	1,395,703
Administrative expenses		<u>785,514</u>	<u>615,196</u>
		487,799	780,507
Other operating income		<u>77,031</u>	<u>76,138</u>
OPERATING PROFIT	4	564,830	856,645
Impairment losses on investment properties		<u>-</u>	<u>710,000</u>
		564,830	146,645
Income from participating interests		61,670	-
Interest receivable and similar income		<u>226,656</u>	<u>229,897</u>
		288,326	229,897
		853,156	376,542
Interest payable and similar charges	5	<u>231,372</u>	<u>339,365</u>
PROFIT ON ORDINARY ACTIVITIES BEFORE TAXATION		621,784	37,177
Tax on profit on ordinary activities	6	<u>162,229</u>	<u>593,104</u>
PROFIT/(LOSS) FOR THE FINANCIAL YEAR		<u>459,555</u>	<u>(555,927)</u>

The notes form part of these financial statements

Jack Lunn (Properties) Limited (Registered number: 00690539)

**Statement of Total Recognised Gains and Losses
for the Year Ended 30 September 2015**

	2015 £	2014 £
PROFIT/(LOSS) FOR THE FINANCIAL YEAR	459,555	(555,927)
Unrealised surplus on revaluation of properties	161,020	694,159
Realisation of property revaluation gains of previous years	<u>1,273,649</u>	<u>3,222,508</u>
TOTAL RECOGNISED GAINS AND LOSSES RELATING TO THE YEAR	<u><u>1,894,224</u></u>	<u><u>3,360,740</u></u>

The notes form part of these financial statements

Jack Lunn (Properties) Limited (Registered number: 00690539)**Balance Sheet
30 September 2015**

	Notes	2015 £	2014 £
FIXED ASSETS			
Tangible assets	8	8,265	1,083
Investments	9	1,878,016	1,898,208
Investment property	10	21,042,565	22,025,766
		<u>22,928,846</u>	<u>23,925,057</u>
CURRENT ASSETS			
Debtors	11	1,086,797	202,327
Cash at bank and in hand		671,659	646,289
		<u>1,758,456</u>	<u>848,616</u>
CREDITORS			
Amounts falling due within one year	12	4,146,869	3,337,612
NET CURRENT LIABILITIES		<u>(2,388,413)</u>	<u>(2,488,996)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		20,540,433	21,436,061
CREDITORS			
Amounts falling due after more than one year	13	(6,235,050)	(7,775,229)
PROVISIONS FOR LIABILITIES	15	(335,971)	(311,995)
NET ASSETS		<u><u>13,969,412</u></u>	<u><u>13,348,837</u></u>
CAPITAL AND RESERVES			
Called up share capital	16	1,000,000	1,000,000
Revaluation reserve	17	2,294,235	3,406,864
Profit and loss account	17	10,675,177	8,941,973
SHAREHOLDERS' FUNDS		<u><u>13,969,412</u></u>	<u><u>13,348,837</u></u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Directors on 2 February 2016 and were signed on its behalf by:



G Lunn - Director

**Notes to the Financial Statements
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).

Cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

Turnover

Turnover represents amounts receivable for rents net of VAT. Turnover is recognised as it falls due, in accordance with the lease to which it relates.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 33% on cost

Investment property

In accordance with SSAP 19 'Accounting for investment properties', investment properties are revalued annually to open market value and no depreciation is provided. The directors consider that this accounting policy results in the financial statements giving a true and fair view. The effect of this departure from the Companies Act 2006 has not been quantified because it is impracticable and, in the opinion of the directors would be misleading.

The aggregate surplus or deficit arising on revaluation is transferred to the revaluation reserve except where a deficit is deemed to represent a permanent diminution in value, in which case it is charged to the profit and loss account.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

Deferred tax is not recognised on timing differences arising on revalued properties unless the company has entered into a binding sale agreement and is not proposing to take advantage of rollover relief, and

The recognition of deferred tax assets is limited to the extent that the company anticipates making sufficient taxable profits in the future to absorb the reversal of the underlying timing differences.

Deferred tax balances arising from underlying timing differences in respect of tax allowances on industrial buildings are reversed if and when all conditions for retaining those allowances have been met.

Deferred tax balances are not discounted.

Investments

Investments held as fixed assets are stated at cost less any provision for impairment.

Leased assets

Operating lease rentals are charged to the profit and loss account on a straight line basis over the term of the lease.

Pension costs

The company operates a defined contribution scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2015

2. **TURNOVER**

Turnover arises solely within the United Kingdom.

3. **STAFF COSTS**

	2015	2014
	£	£
Wages and salaries	133,612	173,430
Social security costs	16,693	19,544
Other pension costs	6,897	5,904
	<u>157,202</u>	<u>198,878</u>

The average monthly number of employees during the year was as follows:

	2015	2014
Management and administration	<u>7</u>	<u>8</u>

4. **OPERATING PROFIT**

The operating profit is stated after charging/(crediting):

	2015	2014
	£	£
Depreciation - owned assets	4,402	2,638
Loss/(profit) on disposal of fixed assets	143,030	(53,247)
Auditors' remuneration	4,000	4,250
Hire of other assets - operating leases	5,287	1,322
	<u>88,607</u>	<u>106,406</u>
Directors' remuneration	4,734	3,277
Directors' pension contributions to money purchase schemes	<u>4,734</u>	<u>3,277</u>

The number of directors to whom retirement benefits were accruing was as follows:

	2015	2014
Money purchase schemes	<u>1</u>	<u>1</u>

5. **INTEREST PAYABLE AND SIMILAR CHARGES**

Interest payable and similar charges includes the following:

	2015	2014
	£	£
Bank loans and overdrafts	116,213	131,772
Mortgage loans	115,159	142,031
Early redemption charge	-	65,562
	<u>231,372</u>	<u>339,365</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2015**

6. TAXATION

Analysis of the tax charge

The tax charge on the profit on ordinary activities for the year was as follows:

	2015 £	2014 £
Current tax:		
UK corporation tax	130,330	610,951
Adjustment in respect of previous periods	-	(12,302)
Group relief	7,923	-
Total current tax	138,253	598,649
Deferred tax	23,976	(5,545)
Tax on profit on ordinary activities	162,229	593,104

Factors affecting the tax charge

The tax assessed for the year is higher than the standard rate of corporation tax in the UK. The difference is explained below:

	2015 £	2014 £
Profit on ordinary activities before tax	621,784	37,177
Profit on ordinary activities multiplied by the standard rate of corporation tax in the UK of 20% (2014 - 21%)	124,357	7,807
Effects of:		
Expenses not deductible for tax purposes	6,118	606
Income not taxable for tax purposes	(12,334)	-
Capital allowances in excess of depreciation	-	(34,859)
Depreciation in excess of capital allowances	8,534	-
Adjustments to tax charge in respect of previous periods	-	(12,302)
Tax losses received from group companies	(7,729)	-
Change in corporation tax rate	3,170	27,698
Net payment for group relief	7,923	-
Impairment losses	-	149,100
Capital gain	8,214	530,705
Utilisation of capital losses	-	(70,106)
Current tax charge	138,253	598,649

Factors that may affect future tax charges

The directors have estimated that the tax effect of the capital loss arising upon disposal of the properties carried at market value would be in the region of £294,000 (2014 - £230,000).

7. PENSIONS

The company operates a defined contribution scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the funds and amounted to £6,897 (2014 - £5,904).

Notes to the Financial Statements - continued
for the Year Ended 30 September 2015

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 October 2014	9,325
Additions	11,584
Disposals	(2,601)
	<u>18,308</u>
At 30 September 2015	
DEPRECIATION	
At 1 October 2014	8,242
Charge for year	4,402
Eliminated on disposal	(2,601)
	<u>10,043</u>
At 30 September 2015	
NET BOOK VALUE	
At 30 September 2015	<u>8,265</u>
At 30 September 2014	<u>1,083</u>

9. FIXED ASSET INVESTMENTS

	2015 £	2014 £
Participating interests	333	333
Loans to undertakings in which the company has a participating interest	1,877,683	1,897,875
	<u>1,878,016</u>	<u>1,898,208</u>

Additional information is as follows:

	Interest in associate £
COST	
At 1 October 2014 and 30 September 2015	<u>333</u>
NET BOOK VALUE	
At 30 September 2015	<u>333</u>
At 30 September 2014	<u>333</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2015

9. **FIXED ASSET INVESTMENTS - continued**

The company's investments at the Balance Sheet date in the share capital of companies include the following:

Associated company

Leeds Independent Living Accommodation Company Holdings Ltd

Country of incorporation: England and Wales

Nature of business: Property development

	% holding	Loans to associates £
Class of shares:		
Ordinary shares	33.33	
At 1 October 2014		1,897,875
Repayment in year		(20,192)
At 30 September 2015		<u>1,877,683</u>

The loan to the associated undertaking above was made during a previous year in accordance with the shareholder agreement and accrues interest at 12% per annum.

10. **INVESTMENT PROPERTY**

	Total £
COST OR VALUATION	
At 1 October 2014	22,025,766
Additions	2,255,779
Disposals	(3,400,000)
Revaluations	161,020
At 30 September 2015	<u>21,042,565</u>
NET BOOK VALUE	
At 30 September 2015	<u>21,042,565</u>
At 30 September 2014	<u>22,025,766</u>

The historical cost of freehold investment properties is:

	2015 £	2014 £
Cost	<u>18,748,330</u>	<u>18,618,902</u>

The investment properties held at 30 September 2015 were valued on an open market basis by an officer of the company who qualified as a Chartered Surveyor in accordance with RICS valuation standards.

In the prior year there was, included in investment properties a property part occupied by group companies. The directors believed it was not practicable to quantify the value attributable to group occupation and any resultant depreciation charge would not be material to the financial statements. The total value of the property in question was £1,525,000. At 30 September 2015 there was no occupancy by group companies.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2015

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015 £	2014 £
Trade debtors	103,487	39,507
Amounts owed by group undertakings	824,446	-
Prepayments and accrued income	158,864	162,820
	<u>1,086,797</u>	<u>202,327</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015 £	2014 £
Bank loans and overdrafts	3,533,788	320,000
Mortgage loans	45,182	2,192,878
Trade creditors	54,310	49,988
Amounts owed to group undertakings	7,369	80
Corporation tax	50,330	330,951
Social security and other taxes	59,602	68,118
Accruals and deferred income	396,288	375,597
	<u>4,146,869</u>	<u>3,337,612</u>

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2015 £	2014 £
Bank loans - 1-2 years	-	3,817,500
Mortgage loans - 1-2 years	700,231	45,182
Mortgage loans - 2-5 years	1,876,893	593,412
Amounts owed to group undertakings	3,657,926	3,319,135
	<u>6,235,050</u>	<u>7,775,229</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2015

13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR - continued

Maturity of debt

	Loans and overdrafts 2015 £	Loans and overdrafts 2014 £
In one year or less, or on demand	3,578,970	2,512,878
In more than one year but not more than two years	700,231	3,862,682
In more than two years but not more than five years	1,876,893	593,412
	<u>2,577,124</u>	<u>4,456,094</u>

Loan analysis

	2015 £	2014 £
4.40% mortgage repayable in 2017	593,411	638,594
3.89% mortgage repayable in 2020	1,983,713	-
Bank loan repayable in 2016	-	3,817,500
	<u>2,577,124</u>	<u>4,456,094</u>
	2015 £	2014 £
Wholly repayable within five years	6,156,094	6,968,972
Included in current liabilities	(3,578,970)	(2,512,878)
	<u>2,577,124</u>	<u>4,456,094</u>

The company's bank loan and overdraft facility are secured by way of a fixed and floating charge over the assets and undertakings of the company, and a fixed charge over specific properties within the company's portfolio and by way of a cross guarantees and debentures provided by certain of the other companies within the group.

The company's mortgage loans are secured by fixed charges over specific properties within the company's portfolio.

14. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year:

	2015 £	2014 £
Expiring:		
Between one and five years	<u>24,022</u>	<u>5,287</u>

15. PROVISIONS FOR LIABILITIES

	2015 £	2014 £
Deferred tax	<u>335,971</u>	<u>311,995</u>

Jack Lunn (Properties) Limited (Registered number: 00690539)

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2015**

15. PROVISIONS FOR LIABILITIES - continued

	Deferred tax £
Balance at 1 October 2014	311,995
Charge to Profit and Loss Account during year	23,976
Balance at 30 September 2015	<u>335,971</u>

	2015 £	2014 £
Accelerated capital allowances	<u>335,971</u>	<u>311,995</u>

Deferred tax has been recognised at a rate of 20% (2014 - 20%) based on tax rates and laws that have been enacted or substantively enacted at the balance sheet date.

16. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid: Number:	Class:	Nominal value: £1	2015 £	2014 £
1,000,000	Ordinary shares		<u>1,000,000</u>	<u>1,000,000</u>

17. RESERVES

	Profit and loss account £	Revaluation reserve £	Totals £
At 1 October 2014	8,941,973	3,406,864	12,348,837
Profit for the year	459,555	-	459,555
Revaluation	-	161,020	161,020
Transfer on disposal of properties	1,273,649	(1,273,649)	-
At 30 September 2015	<u>10,675,177</u>	<u>2,294,235</u>	<u>12,969,412</u>

18. ULTIMATE PARENT COMPANY

Jack Lunn (Holdings) Limited is regarded by the directors as being the company's ultimate parent company.

Copies of the group financial statements can be obtained from the Registrar of Companies, Companies House, Crown Way, Cardiff, CF14 3UZ.

19. CONTINGENT LIABILITIES

The company has given an unlimited cross guarantee and debenture to Barclays Bank Plc to secure the borrowings of the parent undertaking and fellow subsidiary undertakings. At 30 September 2015 these borrowings amounted to £748,669 (2014 - £749,186).

The group, and its connected companies have entered into performance bonds in the normal course of business which have been guaranteed by the group's insurers to a total of £264,066 (2014 - £520,651).

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2015**

20. RELATED PARTY DISCLOSURES

The company is a wholly owned subsidiary of Jack Lunn (Holdings) Limited and has taken advantage of the exemption conferred by Financial Reporting Standard 8 'Related party disclosures' not to disclose transactions with Jack Lunn (Holdings) Limited, or other wholly owned subsidiaries within the group.

Leeds Independent Living Accommodation Company Holdings Ltd
Associated undertaking of the company

Previously the company made a loan of £1,999,138 to Leeds Independent Living Accommodation Company Holdings Limited in accordance with a shareholder agreement. Interest charged on the loan in the year amounted to £225,948 (2014 - £229,429) at a rate of 12% per annum. At 30 September 2015 in addition to the balance outstanding, interest had been accrued but not received totalling £112,661 (2014 - £113,873) and is included within prepayments and accrued income. During the year the company also received directors and shareholder fees of £69,020 (2014 - £71,439) and dividend income of £61,670 (2014 - £Nil) in respect of its investment.

	2015 £	2014 £
Amount due from related party at the balance sheet date	<u>1,877,683</u>	<u>1,897,875</u>

21. ULTIMATE CONTROLLING PARTY

At 30 September 2015 the company was controlled by the shareholders of Jack Lunn (Holdings) Limited including Mr R Lunn and Mr G Lunn and their families.