

**Unaudited Financial Statements**  
**for the Year Ended 31 March 2022**  
**for**  
**2 J'S Pre-School Limited**

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for the Year Ended 31 March 2022**

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**2 J'S Pre-School Limited**

**Company Information**  
**for the Year Ended 31 March 2022**

**DIRECTORS:**

Mrs T Hadley  
Mrs K Bryant

**SECRETARY:**

**REGISTERED OFFICE:**

19 St Nicholas Gardens  
Rochester  
Kent  
ME2 3NT

**REGISTERED NUMBER:**

08400898 (England and Wales)

**ACCOUNTANTS:**

Stone's Accountancy Sussex Limited  
398 Coast Road  
Pevensey Bay  
Pevensey  
East Sussex  
BN24 6NY

**2 J'S Pre-School Limited (Registered number: 08400898)**

**Balance Sheet**  
**31 March 2022**

	Notes	31/3/22 £	£	31/3/21 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		2,550		5,100
Tangible assets	5		6,998		6,636
Investments	6		<u>42,296</u>		<u>41,265</u>
			51,844		53,001
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		43,936		55,972	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>24,001</u>		<u>18,572</u>	
<b>NET CURRENT ASSETS</b>			<u>19,935</u>		<u>37,400</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			71,779		90,401
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		<u>15,000</u>		<u>15,000</u>
<b>NET ASSETS</b>			<u>56,779</u>		<u>75,401</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			9		9
Retained earnings			<u>56,770</u>		<u>75,392</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>56,779</u>		<u>75,401</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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.

The notes form part of these financial statements

**2 J'S Pre-School Limited (Registered number: 08400898)**

**Balance Sheet - continued**

**31 March 2022**

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

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 21 October 2022 and were signed on its behalf by:

Mrs T Hadley - Director

Mrs K Bryant - Director

**Notes to the Financial Statements  
for the Year Ended 31 March 2022**

**1. STATUTORY INFORMATION**

2 J'S Pre-School Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**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.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2013, is being amortised evenly over its estimated useful life of ten years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**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	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

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

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 30 (2021 - 12).

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**4. INTANGIBLE FIXED ASSETS**

Goodwill  
£

**COST**

At 1 April 2021  
and 31 March 2022

25,500

**AMORTISATION**

At 1 April 2021

20,400

Charge for year

2,550

At 31 March 2022

22,950

**NET BOOK VALUE**

At 31 March 2022

2,550

At 31 March 2021

5,100

**5. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2021	31,275	2,027	33,302
Additions	-	2,049	2,049
At 31 March 2022	<u>31,275</u>	<u>4,076</u>	<u>35,351</u>
<b>DEPRECIATION</b>			
At 1 April 2021	25,862	804	26,666
Charge for year	1,082	605	1,687
At 31 March 2022	<u>26,944</u>	<u>1,409</u>	<u>28,353</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>4,331</u>	<u>2,667</u>	<u>6,998</u>
At 31 March 2021	<u>5,413</u>	<u>1,223</u>	<u>6,636</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**6. FIXED ASSET INVESTMENTS**

	Other investments £
<b>COST</b>	
At 1 April 2021	41,265
Additions	<u>1,031</u>
At 31 March 2022	<u>42,296</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>42,296</u>
At 31 March 2021	<u>41,265</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/22 £	31/3/21 £
Trade creditors	1,150	-
Tax	8,864	11,429
Social security and other taxes	2,473	2,102
Directors' loan accounts	10,782	4,471
Accrued expenses	<u>732</u>	<u>570</u>
	<u>24,001</u>	<u>18,572</u>

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31/3/22 £	31/3/21 £
Other loans - 2-5 years	<u>15,000</u>	<u>15,000</u>

**9. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

At the balance sheet date, the directors loan account shown on the balance sheet was owed equally to each director. No interest is charged for this loan and no agreed repayment date has been set.

The loan accounts are repayable on demand and therefore there is no interest charged.

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.