

Unaudited Financial Statements
for the Year Ended 31 March 2021
for
2 J'S Pre-School Limited

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for the Year Ended 31 March 2021**

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2 J'S Pre-School Limited

Company Information
for the Year Ended 31 March 2021

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 2021

	Notes	31/3/21 £	£	31/3/20 £	£
FIXED ASSETS					
Intangible assets	4		5,100		7,650
Tangible assets	5		6,636		6,934
Investments	6		<u>41,265</u>		<u>10,675</u>
			53,001		25,259
CURRENT ASSETS					
Debtors	7		-	37,000	
Cash at bank and in hand		<u>55,972</u>		<u>44,767</u>	
		55,972		81,767	
CREDITORS					
Amounts falling due within one year	8	<u>18,572</u>		<u>11,701</u>	
NET CURRENT ASSETS			<u>37,400</u>		<u>70,066</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			90,401		95,325
CREDITORS					
Amounts falling due after more than one year	9		<u>15,000</u>		<u>15,000</u>
NET ASSETS			<u>75,401</u>		<u>80,325</u>

The notes form part of these financial statements

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

Balance Sheet - continued
31 March 2021

	Notes	31/3/21 £	£	31/3/20 £	£
CAPITAL AND RESERVES					
Called up share capital			9		9
Retained earnings			<u>75,392</u>		<u>80,316</u>
SHAREHOLDERS' FUNDS			<u>75,401</u>		<u>80,325</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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.

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 December 2021 and were signed on its behalf by:

Mrs T Hadley - Director

Mrs K Bryant - Director

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2021**

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 12 (2020 - 14).

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

4. INTANGIBLE FIXED ASSETS

Goodwill
£

COST

At 1 April 2020
and 31 March 2021

25,500

AMORTISATION

At 1 April 2020

17,850

Charge for year

2,550

At 31 March 2021

20,400

NET BOOK VALUE

At 31 March 2021

5,100

At 31 March 2020

7,650

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2020	31,275	800	32,075
Additions	-	1,227	1,227
At 31 March 2021	<u>31,275</u>	<u>2,027</u>	<u>33,302</u>
DEPRECIATION			
At 1 April 2020	24,509	632	25,141
Charge for year	1,353	172	1,525
At 31 March 2021	<u>25,862</u>	<u>804</u>	<u>26,666</u>
NET BOOK VALUE			
At 31 March 2021	<u>5,413</u>	<u>1,223</u>	<u>6,636</u>
At 31 March 2020	<u>6,766</u>	<u>168</u>	<u>6,934</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

6. FIXED ASSET INVESTMENTS

	Other investments £
COST	
At 1 April 2020	10,675
Additions	<u>30,590</u>
At 31 March 2021	<u>41,265</u>
NET BOOK VALUE	
At 31 March 2021	<u>41,265</u>
At 31 March 2020	<u>10,675</u>

7. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/3/21 £	31/3/20 £
Directors' loan accounts	<u>-</u>	<u>37,000</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21 £	31/3/20 £
Tax	11,429	8,260
Social security and other taxes	2,102	-
Directors' loan accounts	4,471	2,451
Accrued expenses	570	990
	<u>18,572</u>	<u>11,701</u>

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

	31/3/21 £	31/3/20 £
Other loans - 2-5 years	<u>15,000</u>	<u>15,000</u>

10. 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.