

Unaudited Financial Statements
for the Year Ended 31 March 2024
for
2 J'S Pre-School Limited

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for the Year Ended 31 March 2024**

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2 J'S Pre-School Limited

Company Information
for the Year Ended 31 March 2024

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 2024

	Notes	31/3/24 £	£	31/3/23 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		5,816		5,599
Investments	6		<u>43,353</u>		<u>43,353</u>
			49,169		48,952
CURRENT ASSETS					
Debtors	7		-		1,227
Cash at bank and in hand		<u>155,523</u>		<u>62,063</u>	
		155,523		63,290	
CREDITORS					
Amounts falling due within one year	8	<u>48,666</u>		<u>28,459</u>	
NET CURRENT ASSETS			<u>106,857</u>		<u>34,831</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			156,026		83,783
CREDITORS					
Amounts falling due after more than one year	9		-		15,000
NET ASSETS			<u>156,026</u>		<u>68,783</u>
CAPITAL AND RESERVES					
Called up share capital			90		90
Retained earnings			<u>155,936</u>		<u>68,693</u>
SHAREHOLDERS' FUNDS			<u>156,026</u>		<u>68,783</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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 2024

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 3 October 2024 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 2024**

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

Taxation

Taxation for the year 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.

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.

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 12 (2023 - 32).

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 April 2023 and 31 March 2024	<u>25,500</u>
AMORTISATION	
At 1 April 2023 and 31 March 2024	<u>25,500</u>
NET BOOK VALUE	
At 31 March 2024	<u> -</u>
At 31 March 2023	<u> -</u>

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023	31,275	4,076	35,351
Additions	-	1,671	1,671
At 31 March 2024	<u>31,275</u>	<u>5,747</u>	<u>37,022</u>
DEPRECIATION			
At 1 April 2023	27,810	1,942	29,752
Charge for year	693	761	1,454
At 31 March 2024	<u>28,503</u>	<u>2,703</u>	<u>31,206</u>
NET BOOK VALUE			
At 31 March 2024	<u>2,772</u>	<u>3,044</u>	<u>5,816</u>
At 31 March 2023	<u>3,465</u>	<u>2,134</u>	<u>5,599</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

6. FIXED ASSET INVESTMENTS

Other
investments
£

COST

At 1 April 2023
and 31 March 2024

43,353

NET BOOK VALUE

At 31 March 2024

43,353

At 31 March 2023

43,353

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/24	31/3/23
	£	£
Prepayments	<u>-</u>	<u>1,227</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/24	31/3/23
	£	£
Bank loans and overdrafts	-	1,342
Trade creditors	-	318
Tax	39,506	21,081
Social security and other taxes	5,757	(1,408)
Directors' loan accounts	2,643	6,124
Accrued expenses	760	1,002
	<u>48,666</u>	<u>28,459</u>

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

	31/3/24	31/3/23
	£	£
Other loans - 2-5 years	<u>-</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.