Company registration number: 01229568

J B J Holdings Limited

Unaudited filleted financial statements

05 April 2019

J B J Holdings Limited

Contents

J B J Holdings Limited

Directors and other information

Director	Mr B C Thomson
Company number	01229568
Registered office	Hedingham Road Wethersfield Essex CM7 4EQ
Business address	The Old Mushroom Farm Hedingham Road Wethersfield Essex CM7 4EQ
Accountants	Dilloways Weavers Business Centre 6 Hamlet Road Haverhill Suffolk CB9 8EE

J B J Holdings Limited

Chartered accountants report to the director on the preparation of the unaudited statutory financial statements of J B J Holdings Limited

Year ended 5 April 2019

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of J B J Holdings Limited for the year ended 5 April 2019 which comprise the statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com/en/members/regulations-standards-and-guidance/.

This report is made solely to the director of J B J Holdings Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of J B J Holdings Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than J B J Holdings Limited and its director as a body for our work or for this report.

It is your duty to ensure that J B J Holdings Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of J B J Holdings Limited. You consider that J B J Holdings Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of J B J Holdings Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Dilloways
Chartered Accountants
Weavers Business Centre
6 Hamlet Road
Haverhill
Suffolk
CB9 8EE
23 December 2019

J B J Holdings Limited
Statement of financial position
5 April 2019

	Note	2019 £	2019 £	2018 £	2018 £
Fixed assets					
Tangible assets	4	120,738		124,327	
Investments	5	340,001		265,001	
			460,739		389,328
Current assets					
Debtors	6	188		3,053	
Cash at bank and in hand		613,113		745,598	
		613,301		748,651	
Creditors: amounts falling due within one year	7	(9,914)		(9,554)	
Net current assets			603,387		739,097
Total assets less current liabilities			1,064,126		1,128,425
Net assets			1,064,126		1,128,425
Capital and reserves					
Called up share capital			5,000		5,000
Profit and loss account			1,059,126		1,123,425
Shareholders funds			1,064,126		1,128,425

For the year ending 05 April 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 23 December 2019 , and are signed on behalf of the board by:

Mr B C Thomson

Director

Company registration number: 01229568

1. General information

The company is a private company limited by shares, registered in England & Wales. The address of the registered office is The Old Mushroom Farm, Hedingham Road, Wethersfield, Essex, CM7 4EQ.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Taxation

The taxation expense represents the amount of current tax recognised in the reporting period. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Short leasehold property	-	2 % straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Fixed asset investments

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

4. Tangible assets

	Freehold property £	Total £
Cost		
At 6 April 2018 and 5 April 2019	192,518	192,518
Depreciation		
At 6 April 2018	68,191	68,191
Charge for the year	3,589	3,589
At 5 April 2019	71,780	71,780
Carrying amount		
At 5 April 2019	120,738	120,738
At 5 April 2018	124,327	124,327

5. Investments

	Shares in group undertakings and participating interests £	Loans to group undertakings and participating interests £	Total £
Cost			
At 6 April 2018	1	265,000	265,001
Disposals	-	75,000	75,000
At 5 April 2019	1	340,000	340,001
Impairment			
At 6 April 2018 and 5 April 2019	-	-	-
Carrying amount			
At 5 April 2019	1	340,000	340,001
At 5 April 2018	1	265,000	265,001

6. Debtors

	2019	2018
	£	£
Amounts owed by group undertakings and undertakings in which the company has a participating interest	188	3,053

7. Creditors: amounts falling due within one year

	2019	2018
	£	£
Corporation tax	9,803	9,453
Other creditors	111	101
	9,914	9,554

8. Controlling party

The company is controlled by B C Thomson.