

REGISTERED NUMBER: 08400898 (England and Wales)

**Unaudited Financial Statements**  
**for the Year Ended 31 March 2019**  
**for**  
**2 J'S Pre-School Limited**

**Contents of the Financial Statements  
for the Year Ended 31 March 2019**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

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

**Company Information**  
**for the Year Ended 31 March 2019**

**DIRECTORS:**

Mrs T Hadley  
Mrs C Nottage  
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

**Balance Sheet**  
**31 March 2019**

	Notes	31/3/19 £	£	31/3/18 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		10,200		12,750
Tangible assets	5		<u>8,668</u>		<u>10,835</u>
			18,868		23,585
<b>CURRENT ASSETS</b>					
Debtors	6	851		550	
Cash at bank and in hand		<u>133,493</u>		<u>105,205</u>	
		134,344		105,755	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>22,941</u>		<u>36,940</u>	
<b>NET CURRENT ASSETS</b>			<u>111,403</u>		<u>68,815</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			130,271		92,400
<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>115,271</u>		<u>77,400</u>

**Balance Sheet - continued**  
**31 March 2019**

	Notes	31/3/19 £	£	31/3/18 £	£
<b>CAPITAL AND RESERVES</b>					
Called up share capital			9		9
Retained earnings			<u>115,262</u>		<u>77,391</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>115,271</u>		<u>77,400</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 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 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.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 20 June 2019 and were signed on its behalf by:

Mrs T Hadley - Director

Mrs K Bryant - Director

Mrs C Nottage - Director

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2019**

**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 15 (2018 - 15 ) .

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

**4. INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1 April 2018	
and 31 March 2019	<u>25,500</u>
<b>AMORTISATION</b>	
At 1 April 2018	12,750
Charge for year	<u>2,550</u>
At 31 March 2019	<u>15,300</u>
<b>NET BOOK VALUE</b>	
At 31 March 2019	<u>10,200</u>
At 31 March 2018	<u>12,750</u>

**5. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2018			
and 31 March 2019	<u>31,275</u>	<u>800</u>	<u>32,075</u>
<b>DEPRECIATION</b>			
At 1 April 2018	20,702	538	21,240
Charge for year	<u>2,115</u>	<u>52</u>	<u>2,167</u>
At 31 March 2019	<u>22,817</u>	<u>590</u>	<u>23,407</u>
<b>NET BOOK VALUE</b>			
At 31 March 2019	<u>8,458</u>	<u>210</u>	<u>8,668</u>
At 31 March 2018	<u>10,573</u>	<u>262</u>	<u>10,835</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/19 £	31/3/18 £
Prepayments	<u>851</u>	<u>550</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2019**

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

	31/3/19	31/3/18
	£	£
Tax	19,528	19,441
Social security and other taxes	(84)	-
Directors' loan accounts	2,303	16,413
Accrued expenses	1,194	1,086
	<u>22,941</u>	<u>36,940</u>

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

	31/3/19	31/3/18
	£	£
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.