

**J & R 2018 LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021**

J & R 2018 LIMITED
UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

J & R 2018 LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2021

Director Jennifer Margaret Provan

Company Number SC607607 (Scotland)

Registered Office 0/1 20 HYNDLAND ROAD
GLASGOW
G12 9UP
SCOTLAND

Accountants ValueAdd Business Solutions
22 Montrose Street
Glasgow
Lanarkshire
G1 1RE

J & R 2018 LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2021

	Notes	2021 £	2020 £
Fixed assets			
Intangible assets	<u>4</u>	23,400	26,000
Tangible assets	<u>5</u>	9,171	12,602
		<u>32,571</u>	<u>38,602</u>
Current assets			
Inventories		2,500	2,500
Debtors	<u>6</u>	5,082	121
Cash at bank and in hand		35,937	172
		<u>43,519</u>	<u>2,793</u>
Creditors: amounts falling due within one year	<u>7</u>	(48,097)	(52,749)
Net current liabilities		<u>(4,578)</u>	<u>(49,956)</u>
Total assets less current liabilities		27,993	(11,354)
Creditors: amounts falling due after more than one year	<u>8</u>	(40,000)	-
Net liabilities		<u>(12,007)</u>	<u>(11,354)</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		(12,009)	(11,356)
Shareholders' funds		<u>(12,007)</u>	<u>(11,354)</u>

For the year ending 31 August 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 25 April 2022 and were signed on its behalf by

Jennifer Margaret Provan
Director

Company Registration No. SC607607

J & R 2018 LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

1 Statutory information

J & R 2018 LIMITED is a private company, limited by shares, registered in Scotland, registration number SC607607. The registered office is 0/1 20 HYNDLAND ROAD, GLASGOW, G12 9UP, SCOTLAND.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	25% straight line
-------------------	-------------------

Intangible fixed assets

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

4 Intangible fixed assets

	Goodwill
	£
Cost	
At 1 September 2020	26,000
At 31 August 2021	26,000
Amortisation	
At 1 September 2020	-
Charge for the year	2,600
At 31 August 2021	2,600
Net book value	
At 31 August 2021	23,400
At 31 August 2020	26,000

J & R 2018 LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

5 Tangible fixed assets

	Plant & machinery £
Cost or valuation	At cost
At 1 September 2020	13,695
Additions	5,361
At 31 August 2021	19,056
Depreciation	
At 1 September 2020	1,093
Charge for the year	8,792
At 31 August 2021	9,885
Net book value	
At 31 August 2021	9,171
At 31 August 2020	12,602

6 Debtors: amounts falling due within one year

	2021 £	2020 £
VAT	1,818	-
Trade debtors	3,264	121
	5,082	121

7 Creditors: amounts falling due within one year

	2021 £	2020 £
VAT	-	5,151
Trade creditors	7,146	2,032
Taxes and social security	1,506	2,169
Other creditors	3,586	42,897
Loans from directors	34,659	-
Accruals	1,200	500
	48,097	52,749

8 Creditors: amounts falling due after more than one year

	2021 £	2020 £
Bank loans	40,000	-

9 Average number of employees

During the year the average number of employees was 23 (2020: 23).

