

**J D N (HOLDINGS) LIMITED**

**UNAUDITED**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2022**

**J D N (HOLDINGS) LIMITED**  
**REGISTERED NUMBER: 08582785**

**BALANCE SHEET**  
**AS AT 30 JUNE 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Investments	4	1,100	1,100
		<u>1,100</u>	<u>1,100</u>
<b>Current assets</b>			
Debtors: amounts falling due within one year	5	1,100	1,100
		<u>1,100</u>	<u>1,100</u>
Creditors: amounts falling due within one year	6	(1,100)	(1,100)
		<u>-</u>	<u>-</u>
<b>Net current assets</b>		-	-
<b>Total assets less current liabilities</b>		<u>1,100</u>	<u>1,100</u>
<b>Net assets</b>		<u><u>1,100</u></u>	<u><u>1,100</u></u>
<b>Capital and reserves</b>			
Called up share capital	7	1,100	1,100
		<u>1,100</u>	<u>1,100</u>

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared 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 financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

**J Dawkes**  
Director

Date: 26 September 2022

The notes on pages 2 to 3 form part of these financial statements.

# J D N (HOLDINGS) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

### 1. General information

J D N (Holdings) Limited is a private company, limited by share capital and incorporated in England and Wales.

The Company's registered office is The Woodwind & Brass Warehouse, Unit C, Reform Road, Maidenhead, SL6 8BT.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

#### 2.2 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

#### 2.3 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

#### 2.4 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

#### 2.5 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

#### 2.6 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

### 3. Employees

The average monthly number of employees, including directors, during the year was 2 (2021 - 2).

**J D N (HOLDINGS) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**

**4. Fixed asset investments**

	Investments in subsidiary companies £
<b>Cost or valuation</b>	
At 1 July 2021	1,100
	<hr/>
At 30 June 2022	<u>1,100</u>

**5. Debtors**

	2022 £	2021 £
Other debtors	<u>1,100</u>	<u>1,100</u>

**6. Creditors: Amounts falling due within one year**

	2022 £	2021 £
Other creditors	<u>1,100</u>	<u>1,100</u>

**7. Share capital**

	2022 £	2021 £
<b>Allotted, called up and fully paid</b>		
1,100 (2021 - 1,100) Ordinary shares of £1 each	<u>1,100</u>	<u>1,100</u>

**8. Controlling party**

The Company is controlled by its directors.

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.