

Registered number
10784837

JEJS Holdings Limited

Filleted Accounts

31 March 2023

JEJS Holdings Limited**Registered number:** 10784837**Balance Sheet****as at 31 March 2023**

	Notes	2023 £	2022 £
Fixed assets			
Investments	3	450,000	165,774
Current assets			
Debtors	4	243	243
Cash at bank and in hand		5,367	2,640
		<u>5,610</u>	<u>2,883</u>
Creditors: amounts falling due within one year	5	(373,554)	(175,360)
Net current liabilities		<u>(367,944)</u>	<u>(172,477)</u>
Total assets less current liabilities		<u>82,056</u>	<u>(6,703)</u>
Provisions for liabilities		(21,508)	-
Net assets/(liabilities)		<u>60,548</u>	<u>(6,703)</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		60,448	(6,803)
Shareholders' funds		<u>60,548</u>	<u>(6,703)</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Director

Approved by the board on 12 February 2024

JEJS Holdings Limited
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Going Concern

The directors consider that it is appropriate to prepare the accounts on a going concern basis as financial support provided by them to meet the liabilities of the company will continue for the foreseeable future.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes rental revenue earned from the holding of investment property and is recognised on an accruals basis.

Investments

Property held as investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Employees	2023	2022
	Number	Number
Average number of persons employed by the company including directors	<u>2</u>	<u>2</u>

3 Investments

	Other investments
	£
Cost	
At 1 April 2022	165,774
Additions	198,194
Revaluation	86,032
At 31 March 2023	<u>450,000</u>
Historical cost	
At 1 April 2022	<u>165,774</u>
At 31 March 2023	<u>363,968</u>

4 Debtors	2023	2022
	£	£
Other debtors	<u>243</u>	<u>243</u>

5 Creditors: amounts falling due within one year	2023	2022
	£	£
Other creditors	<u>373,554</u>	<u>175,360</u>

6 Related party transactions

Funds continue to be provided by the directors to the company on an interest free basis. The loan is repayable on thirty days notice. At the year end the company owed the directors £372,234 (2022: £170,040).

7 Other information

JEJS Holdings Limited is a private company limited by shares and incorporated in England. Its registered office is:

13 Patten Road
Wandsworth Common
London
SW18 3RH

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.