

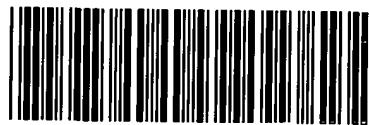
Registered number  
13585890

JOY SHEPHERD CHILDCARE LTD

Amended  
Report and Accounts

31 August 2022

WEDNESDAY



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A12

21/06/2023

#175

COMPANIES HOUSE

**JOY SHEPHERD CHILDCARE LTD**

**Registered number: 13585890**

**Directors' Report**

The directors present their report and accounts for the year ended 31 August 2022.

**Principal activities**

The company's principal activity during the year continued to be Child day-care activities

**Directors**

The following persons served as directors during the year:

Joanne Oluwafunmilayo Olabisi ABIOLA

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 19 June 2023 and signed on its behalf.

J. O. O. Abiola

Joanne Oluwafunmilayo Olabisi ABIOLA  
Director

**JOY SHEPHERD CHILDCARE LTD**

Registered number: 13585890

**Balance Sheet**

as at 31 August 2022

	Notes	2022 £
		<u>3,831</u>
<b>Current assets</b>		
Amended		599
		<u>599</u>
<b>Creditors: amounts falling due within one year</b>	4	(598)
		<u>1</u>
<b>Net current assets</b>		
		<u>3,832</u>
<b>Total assets less current liabilities</b>		
		<u>3,832</u>
<b>Creditors: amounts falling due after more than one year</b>	5	-
		<u>3,832</u>
<b>Net assets</b>		
		<u>3,832</u>
<b>Capital and reserves</b>		
Called up share capital		1
		<u>3,832</u>
<b>Shareholders' funds</b>		
		<u>3,832</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.

J. O. O. Abiola

Joanne Oluwafunmilayo Olabisi ABIOLA

Director

Approved by the board on 19 June 2023

**JOY SHEPHERD CHILDCARE LTD**  
**Notes to the Accounts**  
**for the year ended 31 August 2022**

**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).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***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**

**2022  
Number**

Average number of persons employed by the company

0

**3 Investments**

**Investments in  
subsidiary**

**Other**

**JOY SHEPHERD CHILDCARE LTD**  
**Notes to the Accounts**  
**for the year ended 31 August 2022**

	undertakings £	investments £	Total £
<b>Cost</b>			
At 1 September 2021	-	-	-
Additions	-	3,831	3,831
Revaluation	-	-	-
Disposals	-	-	-
At 31 August 2022	<u>-</u>	<u>3,831</u>	<u>3,831</u>

<b>4 Creditors: amounts falling due within one year</b>	<b>2022 £</b>
Taxation and social security costs	899
Loan from Director	(301)
	<u>598</u>

<b>5 Creditors: amounts falling due after one year</b>	<b>2022 £</b>
Other creditors	<u>-</u>
	<u>-</u>

**6 Other information**

JOY SHEPHERD CHILDCARE LTD is a private company limited by shares and incorporated in England. Its registered office is:

2  
 Bath Street,  
 Derby,  
 England,  
 DE1 3BU