

**REGISTERED NUMBER: 07896790 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022**

**FOR**

**JDO 2 LTD**

**JDO 2 LTD (REGISTERED NUMBER: 07896790)**

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for the Year Ended 31 October 2022**

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**JDO 2 LTD**

**COMPANY INFORMATION**  
**for the Year Ended 31 October 2022**

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**DIRECTORS:**

P L Drake  
F A Florence  
S P Dives  
B P Oates

**REGISTERED OFFICE:**

Royal Victoria House  
51-55 The Pantiles  
Tunbridge Wells  
Kent  
TN2 5TE

**REGISTERED NUMBER:**

07896790 (England and Wales)

**ACCOUNTANTS:**

BSR Bespoke Chartered Accountants  
Linden House  
Linden Close  
Tunbridge Wells  
Kent  
TN4 8HH

**BALANCE SHEET**  
**31 October 2022**

	Notes	31.10.22 £	31.10.21 £
<b>CURRENT ASSETS</b>			
Debtors	4	2,102,620	1,420,601
Cash at bank		<u>191,088</u>	<u>212,621</u>
		2,293,708	1,633,222
<b>CREDITORS</b>			
Amounts falling due within one year	5	<u>1,058,601</u>	<u>838,532</u>
<b>NET CURRENT ASSETS</b>		<u>1,235,107</u>	<u>794,690</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,235,107</u>	<u>794,690</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		1	1
Retained earnings		<u>1,235,106</u>	<u>794,689</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>1,235,107</u>	<u>794,690</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2022 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
- (b) 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.

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

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 and authorised for issue on 27 July 2023 and were signed on its behalf by:

S P Dives - Director

**NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 October 2022**

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**1. STATUTORY INFORMATION**

JDO 2 LTD 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**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.

Turnover is recognised when it is probable that future economic benefits will flow to the company from the provision of contracts for the sale of services and is measured as the fair value of consideration which the company expects to receive from those transactions. Turnover is recognised from the provision of services as the value of services provided is delivered to the customer. Where the normal criteria for the recognition of turnover are not met or are varied, then turnover is recognised at the point when control has passed to the customer which could be when legal title has passed to the customer or when the business has a right to payment such as on delivery or when cash payment has been made to the company.

When the outcome of a services contract can be estimated reliably, contract turnover and associated expenditure are recognised by reference to the stage of completion of the contract at the reporting date.

When the outcome of a services contract cannot be estimated reliably, contract turnover shall only be recognised to the extent of the amount of associated expenditure incurred and it is probable that the contract turnover will be recoverable.

Provision will be made for all losses arising from a services contract where it is probable that current and future contract expenditure exceeds contract revenue.

Turnover is recognised net of returns and of trade discounts and is shown exclusive of value added tax.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 October 2022**

**2. ACCOUNTING POLICIES - continued****Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 (2021 - 4) .

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

	<b>31.10.22</b>	31.10.21
	£	£
Trade debtors	<b>1,520,385</b>	974,262
Other debtors	<b>582,235</b>	446,339
	<u><b>2,102,620</b></u>	<u>1,420,601</u>

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

	<b>31.10.22</b>	31.10.21
	£	£
Amounts owed to group undertakings	<b>628,598</b>	261,455
Taxation and social security	<b>284,141</b>	247,890
Other creditors	<b>145,862</b>	329,187
	<u><b>1,058,601</b></u>	<u>838,532</u>

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
JDO 2 LTD**

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**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of JDO 2 LTD for the year ended 31 October 2022 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of JDO 2 LTD, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of JDO 2 LTD and state those matters that we have agreed to state to the Board of Directors of JDO 2 LTD, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than JDO 2 LTD and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that JDO 2 LTD has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of JDO 2 LTD. You consider that JDO 2 LTD is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of JDO 2 LTD. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

BSR Bespoke Chartered Accountants  
Linden House  
Linden Close  
Tunbridge Wells  
Kent  
TN4 8HH

28 July 2023

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.