

Company registration number 10630558 (England and Wales)

**JUST-ICECREAM LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 1 APRIL 2023**  
**PAGES FOR FILING WITH REGISTRAR**

**JUST-ICECREAM LIMITED**

**CONTENTS**

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	<b>Page</b>
Balance sheet	1
Notes to the financial statements	2 - 4

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# JUST-ICECREAM LIMITED

## BALANCE SHEET

AS AT 1 APRIL 2023

		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	3		56,920		66,776
<b>Current assets</b>					
Stocks		10,000		10,000	
Debtors	4	3,600		16,872	
Cash at bank and in hand		383		1,287	
		<u>13,983</u>		<u>28,159</u>	
<b>Creditors: amounts falling due within one year</b>	5	<u>(53,811)</u>		<u>(41,770)</u>	
<b>Net current liabilities</b>			<u>(39,828)</u>		<u>(13,611)</u>
<b>Net assets</b>			<u>17,092</u>		<u>53,165</u>
<b>Capital and reserves</b>					
Called up share capital			4		4
Profit and loss reserves			<u>17,088</u>		<u>53,161</u>
<b>Total equity</b>			<u>17,092</u>		<u>53,165</u>

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 1 April 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board of directors and authorised for issue on 28 June 2023 and are signed on its behalf by:

Rev G Murray  
Director

Company Registration No. 10630558

# JUST-ICECREAM LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 1 APRIL 2023**

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### **1 Accounting policies**

#### **Company information**

Just-Icecream Limited is a private company limited by shares incorporated in England and Wales. The registered office is 100 Broadway, Derby, DE22 1BP. The company registration number is 10630558.

#### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes.

Turnover is recognised when goods are services are supplied.

#### **1.3 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	15% on reducing balance
Fixtures and fittings	15% on reducing balance
Computers	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

#### **1.4 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

#### **1.5 Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **1.6 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

# JUST-ICECREAM LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 1 APRIL 2023

### 1 Accounting policies (Continued)

#### 1.7 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2023 Number	2022 Number
Total	10	10

### 3 Tangible fixed assets

	Plant and machinery etc
	£
<b>Cost</b>	
At 2 April 2022	114,402
Additions	960
Disposals	(294)
At 1 April 2023	115,068
<b>Depreciation and impairment</b>	
At 2 April 2022	47,626
Depreciation charged in the year	10,566
Eliminated in respect of disposals	(44)
At 1 April 2023	58,148
<b>Carrying amount</b>	
At 1 April 2023	56,920
At 1 April 2022	66,776

### 4 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	1,507	-
Other debtors	2,093	16,872
	3,600	16,872

## JUST-ICECREAM LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 1 APRIL 2023*

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**5**     **Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	14,931	7,205
Taxation and social security	2,642	3,259
Other creditors	36,238	31,306
	<u>53,811</u>	<u>41,770</u>

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.