

Company Registration No. 10630558 (England and Wales)

**JUST-ICECREAM LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 1 APRIL 2021**  
**PAGES FOR FILING WITH REGISTRAR**

# JUST-ICECREAM LIMITED

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# JUST-ICECREAM LIMITED

## BALANCE SHEET

AS AT 1 APRIL 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	3		48,809		54,468
<b>Current assets</b>					
Stocks		10,000		5,000	
Debtors	4	1,213		2,463	
Cash at bank and in hand		13,508		160	
		<u>24,721</u>		<u>7,623</u>	
<b>Creditors: amounts falling due within one year</b>	5	<u>(36,979)</u>		<u>(40,089)</u>	
<b>Net current liabilities</b>			(12,258)		(32,466)
<b>Net assets</b>			<u>36,551</u>		<u>22,002</u>
<b>Capital and reserves</b>					
Called up share capital			4		4
Profit and loss reserves			36,547		21,998
<b>Total equity</b>			<u>36,551</u>		<u>22,002</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 2021 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 23 December 2021 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 2021**

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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.

#### **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 or 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 at bank and in hand**

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.

## JUST-ICECREAM LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 1 APRIL 2021

#### 2 Employees

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

	2021 Number	2020 Number
Total	10	7

#### 3 Tangible fixed assets

	Plant and machinery etc
	£
<b>Cost</b>	
At 2 April 2020	81,083
Additions	3,231
At 1 April 2021	84,314
<b>Depreciation and impairment</b>	
At 2 April 2020	26,615
Depreciation charged in the year	8,890
At 1 April 2021	35,505
<b>Carrying amount</b>	
At 1 April 2021	48,809
At 1 April 2020	54,468

#### 4 Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Trade debtors	334	1,584
Other debtors	879	879
	1,213	2,463

## JUST-ICECREAM LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 1 APRIL 2021*

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<b>5</b>	<b>Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Trade creditors	1,442	540
	Taxation and social security	1,431	1,871
	Other creditors	34,106	37,678
		<u>36,979</u>	<u>40,089</u>
		<u><u>36,979</u></u>	<u><u>40,089</u></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.