REGISTERED NUMBER: 03587273 (England and Wales)

Unaudited Financial Statements

for the Year Ended 31 December 2022

for

John C Benjamin Limited

Danton Partners
7 Merlin Courtyard
Gatehouse Close
Aylesbury
Buckinghamshire
HP19 8DP

Contents of the Financial Statements
for the Year Ended 31 December 2022

John C Benjamin Limited

Company Information
for the Year Ended 31 December 2022

DIRECTORS:	J C Benjamin Mrs P A R Benjamin
REGISTERED OFFICE:	7 Merlin Centre Gatehouse Close Aylesbury Buckinghamshire HP19 8DP
REGISTERED NUMBER:	03587273 (England and Wales)
ACCOUNTANTS:	Danton Partners 7 Merlin Courtyard Gatehouse Close Aylesbury Buckinghamshire HP19 8DP

Balance Sheet
31 December 2022

	Notes	31.12.22 £	£	31.12.21 £	£
FIXED ASSETS					
Tangible assets	4		**273**		281
CURRENT ASSETS					
Stocks		**85,810**		78,932	
Debtors	5	**105,588**		98,817	
Cash at bank		**291,810**		317,710	
		483,208		495,459	
CREDITORS					
Amounts falling due within one year	6	**13,756**		12,642	
NET CURRENT ASSETS			**469,452**		482,817
TOTAL ASSETS LESS CURRENT LIABILITIES			**469,725**		483,098
CAPITAL AND RESERVES					
Called up share capital	7		**100**		100
Retained earnings			**469,625**		482,998
SHAREHOLDERS' FUNDS			**469,725**		483,098

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 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 notes form part of these financial statements

continued...

Balance Sheet - continued
31 December 2022

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 20 September 2023 and were signed on its behalf by:

J C Benjamin - Director

Mrs P A R Benjamin - Director

1. STATUTORY INFORMATION

John C Benjamin Limited 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.

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 represents net invoiced sales of goods and services, excluding value added tax.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 33% on cost and at varying rates on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
Taxation for the year comprises current 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 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2021 - 2) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 January 2022	
and 31 December 2022	3,057
DEPRECIATION	
At 1 January 2022	2,776
Charge for year	8
At 31 December 2022	2,784
NET BOOK VALUE	
At 31 December 2022	273
At 31 December 2021	281

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5. DEBTORS

	31.12.22	31.12.21
	£	£
Amounts falling due within one year:		
Trade debtors	**10,000**	1,790
Other debtors	**75,682**	77,121
	85,682	78,911
Amounts falling due after more than one year:		
Other debtors	**19,906**	19,906
Aggregate amounts	**105,588**	98,817

S455 tax paid in respect of the directors loan will only be refunded after the loan to which it relates is repaid.

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Taxation and social security	**10,305**	10,528
Other creditors	**3,451**	2,114
	13,756	12,642

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.12.22 £	31.12.21 £
100	Ordinary	£1	**100**	100

8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 December 2022 and 31 December 2021:

	31.12.22	31.12.21
	£	£
J C Benjamin and Mrs P A R Benjamin		
Balance outstanding at start of year	**77,121**	79,788
Amounts advanced	**-**	3,442
Amounts repaid	**(1,572)**	(6,109)
Amounts written off	-	-
Amounts waived	**-**	-
Balance outstanding at end of year	**75,549**	77,121

There are no fixed terms for repayment of these loans. Interest is charged at HMRC official rates. Interest charged for the year was £1,511 (2021- £1,937).

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9. **ULTIMATE CONTROLLING PARTY**

The ultimate controlling parties are the directors, J C Benjamin and Mrs P A R Benjamin, who each own 44% of the issued share capital.