

**THE JOHN GREENING PRACTICE LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023**

**The John Greening Practice Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 30 April 2023**

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**The John Greening Practice Limited**  
**Balance Sheet**  
**As At 30 April 2023**

Registered number: 06306416

		<b>2023</b>		<b>2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Intangible Assets	<b>4</b>		-		1,041,772
Tangible Assets	<b>5</b>		-		42,164
			-		1,083,936
<b>CURRENT ASSETS</b>					
Debtors	<b>6</b>	167,892		225,087	
Cash at bank and in hand		266,186		690,112	
		434,078		915,199	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>7</b>	(136,931 )		(588,569 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			297,147		326,630
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			297,147		1,410,566
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>8</b>		-		(447,301 )
<b>PROVISIONS FOR LIABILITIES</b>					
Deferred Taxation			-		(10,541 )
<b>NET ASSETS</b>			297,147		952,724
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>9</b>		10,300		10,300
Profit and Loss Account			286,847		942,424
<b>SHAREHOLDERS' FUNDS</b>			297,147		952,724

**The John Greening Practice Limited**  
**Balance Sheet (continued)**  
**As At 30 April 2023**

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For the year ending 30 April 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Dr John Greening

Director

15 September 2023

The notes on pages 3 to 5 form part of these financial statements.

# **The John Greening Practice Limited**

## **Notes to the Financial Statements**

### **For The Year Ended 30 April 2023**

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#### **1. General Information**

The John Greening Practice Limited is a private company, limited by shares, incorporated in England & Wales, registered number 06306416. The registered office is 8 Nursery Avenue, Hale, Altrincham, Cheshire, WA15 0JP.

#### **2. Accounting Policies**

##### **2.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the entity

##### **2.2. 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 rendering of services.

##### **Rendering of services**

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

##### **2.3. Intangible Fixed Assets and Amortisation - Goodwill**

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of 10 years.

##### **2.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	33% reducing balance
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##### **2.5. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

##### **2.6. Pensions**

The company operates a defined pension contribution scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

**The John Greening Practice Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2023**

**2.7. Government Grant**

Government grants are recognised in the profit and loss account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the profit and loss account. Grants towards general activities of the entity over a specific period are recognised in the profit and loss account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the profit and loss account over the useful life of the asset concerned.

All grants in the profit and loss account are recognised when all conditions for receipt have been complied with.

**3. Average Number of Employees**

Average number of employees, including directors, during the period was as follows: 4 (2022: 4)

**4. Intangible Assets**

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
As at 1 May 2022	2,379,454
Additions	8,149
Disposals	(2,387,603)
As at 30 April 2023	-
<b>Amortisation</b>	
As at 1 May 2022	1,337,682
Provided during the period	174,259
Disposals	(1,511,941)
As at 30 April 2023	-
<b>Net Book Value</b>	
As at 30 April 2023	-
As at 1 May 2022	1,041,772

**5. Tangible Assets**

	<b>Fixtures &amp; Fittings</b>
	<b>£</b>
<b>Cost</b>	
As at 1 May 2022	76,641
Additions	4,747
Disposals	(81,388 )
<b>Depreciation</b>	
As at 1 May 2022	34,477
Provided during the period	14,620
Disposals	(49,097 )
As at 30 April 2023	-
<b>Net Book Value</b>	
As at 30 April 2023	-
As at 1 May 2022	42,164

**The John Greening Practice Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2023**

**6. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	-	101,118
Other debtors	167,892	123,969
	<u>167,892</u>	<u>225,087</u>

**7. Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	394
Bank loans and overdrafts	-	420,162
Other creditors	-	23,947
Taxation and social security	136,931	144,066
	<u>136,931</u>	<u>588,569</u>

**8. Creditors: Amounts Falling Due After More Than One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans	-	447,301
	<u>-</u>	<u>447,301</u>

**9. Share Capital**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	10,300	10,300

**10. Other Commitments**

The total of future minimum lease payments under non-cancellable operating leases are as following:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Not later than one year	-	28,445
Later than one year and not later than five years	-	52,149
	<u>-</u>	<u>80,594</u>

**11. Directors Advances, Credits and Guarantees**

Included within Debtors are the following loans to directors:

	<b>As at 1 May 2022</b>	<b>Amounts advanced</b>	<b>Amounts repaid</b>	<b>Amounts written off</b>	<b>As at 30 April 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Dr John Greening	109,411	275,000	253,446	-	130,965

The above loan is unsecured, interest free and repayable on demand.

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.