

J&H COMMUNICATIONS LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

J&H COMMUNICATIONS LIMITED
UNAUDITED ACCOUNTS
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J&H COMMUNICATIONS LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2021

Director	James Henderson
Company Number	11100695 (England and Wales)
Registered Office	C/O Embee Oak Cardinal Point, Park Road Rickmansworth WD3 1RE
Accountants	Embee Oak Cardinal Point Park Road Rickmansworth Herts WD3 1RE

J&H COMMUNICATIONS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	<u>4</u>	3,842	7,493
Current assets			
Debtors	5	1,166,822	539,587
Cash at bank and in hand		13,048	(368)
		<u>1,179,870</u>	<u>539,219</u>
Creditors: amounts falling due within one year	<u>6</u>	(984,541)	(472,630)
Net current assets		<u>195,329</u>	<u>66,589</u>
Total assets less current liabilities		199,171	74,082
Creditors: amounts falling due after more than one year	<u>7</u>	(133,375)	(70,000)
Net assets		<u>65,796</u>	<u>4,082</u>
Capital and reserves			
Called up share capital		101	101
Profit and loss account		65,695	3,981
Shareholders' funds		<u>65,796</u>	<u>4,082</u>

For the year ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 15 December 2022 and were signed on its behalf by

James Henderson
Director

Company Registration No. 11100695

J&H COMMUNICATIONS LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Statutory information

J&H Communications Limited is a private company, limited by shares, registered in England and Wales, registration number 11100695. The registered office is C/O Embce Oak , Cardinal Point, Park Road, Rickmansworth, WD3 1RE.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

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 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.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	20% SL
Computer equipment	20% SL

Financial instruments

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

Going concern

Despite the Coronavirus pandemic existing throughout this financial year the company was able to trade through the difficulties, including those posed by 'lockdowns' and produce a profit at the end of the year. Since the year end, the business activity has returned to and surpassed pre-Coronavirus levels. As a result, the director believes the company will generate sufficient profits to meet liabilities as they fall due and on that basis the company will continue as a going concern.

J&H COMMUNICATIONS LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

4 Tangible fixed assets

	Fixtures & fittings £	Computer equipment £	Total £
Cost or valuation	At cost	At cost	
At 1 January 2021	3,027	15,228	18,255
At 31 December 2021	3,027	15,228	18,255
Depreciation			
At 1 January 2021	1,725	9,037	10,762
Charge for the year	605	3,046	3,651
At 31 December 2021	2,330	12,083	14,413
Net book value			
At 31 December 2021	697	3,145	3,842
At 31 December 2020	1,302	6,191	7,493

5 Debtors

	2021 £	2020 £
Amounts falling due within one year		
Trade debtors	22,300	73,093
Accrued income and prepayments	-	11,400
Other debtors	1,144,522	455,094
	1,166,822	539,587

6 Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans and overdrafts	9,618	50,000
VAT	169,249	118,928
Trade creditors	5,250	13,982
Taxes and social security	794,569	288,104
Other creditors	855	1,616
Accruals	5,000	-
	984,541	472,630

7 Creditors: amounts falling due after more than one year

	2021 £	2020 £
Bank loans	35,669	-
Other creditors	97,706	70,000
	133,375	70,000

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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

8 Loans to directors

	Brought Forward £	Advance/ credit £	Repaid £	Carried Forward £
Short term loan to director	479,426	452,195	71,073	860,548
	<u>479,426</u>	<u>452,195</u>	<u>71,073</u>	<u>860,548</u>

9 Average number of employees

During the year the average number of employees was 4 (2020: 4).

