REGISTERED NUMBER: 11394495 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 June 2021

for

Johnstones Homecare Ltd

Contents of the Financial Statements for the Year Ended 30 June 2021

Company Information
for the Year Ended 30 June 2021

DIRECTORS:	Mrs T Johnstone R Johnstone
REGISTERED OFFICE:	Unit 7, Grange Park Broadway, Bourn Cambridge Cambridgeshire CB23 2TA
REGISTERED NUMBER:	11394495 (England and Wales)
ACCOUNTANTS:	Tyrrell Accountants Unit D South Cambs Business Park Sawston Cambridge Cambridgeshire CB22 3JH

Balance Sheet
30 June 2021

	Notes	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Intangible assets	4		14,526		19,370
Tangible assets	5		15,418		28,597
			29,944		47,967
CURRENT ASSETS					
Debtors	6	21,188		11,260	
Cash at bank		86,909		53,087	
		108,097		64,347	
CREDITORS					
Amounts falling due within one year	7	134,962		151,741	
NET CURRENT LIABILITIES			(26,865)		(87,394)
TOTAL ASSETS LESS CURRENT LIABILITIES			3,079		(39,427)
CAPITAL AND RESERVES					
Called up share capital			2		-
Retained earnings			3,077		(39,427)
SHAREHOLDERS' FUNDS			3,079		(39,427)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2021 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 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 28 July 2021 and were signed on its behalf by:

R Johnstone - Director

1. **STATUTORY INFORMATION**

Johnstones Homecare Ltd 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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Franchise fees are being amortised evenly over their estimated useful life of six years.

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 - 20% on reducing balance and 2% on cost

Taxation
Taxation for the year comprises current and deferred 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 or deferred 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.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

continued...

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 25 (2020 - 19) .

4. **INTANGIBLE FIXED ASSETS**

	Other intangible assets £
COST	
At 1 July 2020	
and 30 June 2021	29,057
AMORTISATION	
At 1 July 2020	9,687
Charge for year	4,844
At 30 June 2021	14,531
NET BOOK VALUE	
At 30 June 2021	14,526
At 30 June 2020	19,370

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 July 2020	44,683
Additions	6,223
Disposals	(25,690)
At 30 June 2021	25,216
DEPRECIATION	
At 1 July 2020	16,086
Charge for year	2,960
Eliminated on disposal	(9,248)
At 30 June 2021	9,798
NET BOOK VALUE	
At 30 June 2021	15,418
At 30 June 2020	28,597

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade debtors	16,346	11,260
Other debtors	4,842	-
	21,188	11,260

continued...

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	-	899
Taxation and social security	28,034	3,423
Other creditors	106,928	147,419
	134,962	151,741