

**JJ & S (Chippenham) Ltd Filleted
Accounts Cover**

JJ & S (Chippenham) Ltd

Company No. 05050081

Information for Filing with The Registrar

31 March 2021

JJ & S (Chippenham) Ltd Directors**Report Registrar**

The Directors present their report and the accounts for the year ended 31 March 2021.

Principal activities

The principal activity of the company during the year under review was Residential Care Home.

Directors

The Directors who served at any time during the year were as follows:

J.K.S. Tirbhowan

S. Tirbhowan

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

J.K.S. Tirbhowan

Director

16 December 2021

**JJ & S (Chippenham) Ltd Balance
Sheet Registrar
at 31 March 2021
Company No. 05050081**

	Notes	2021 £	2020 £
Fixed assets			
Intangible assets	4	-	-
Tangible assets	5	4,168	5,598
		<u>4,168</u>	<u>5,598</u>
Current assets			
Debtors	6	58,376	107,042
Cash at bank and in hand		416,819	391,091
		<u>475,195</u>	<u>498,133</u>
Creditors: Amount falling due within one year	7	(10,190)	(15,997)
Net current assets		465,005	482,136
Total assets less current liabilities		<u>469,173</u>	<u>487,734</u>
Net assets		<u>469,173</u>	<u>487,734</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account	8	469,073	487,634
		<u>469,173</u>	<u>487,734</u>
Total equity		<u>469,173</u>	<u>487,734</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 31 March 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 directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 16 December 2021

And signed on its behalf by:

J.K.S. Tirbhowan
Director
16 December 2021

**JJ & S (Chippenham) Ltd Notes to
the Accounts Registrar
for the year ended 31 March 2021**

1 General information

Its registered number is: 05050081

Its registered office is:

18 Wingfield Road

Trowbridge

Wiltshire

BA14 9EB

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018) and the Companies Act 2006.

2 Accounting policies

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
 - the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
 - the amount of revenue can be measured reliably;
 - it is probable that the economic benefits associated with the transaction will flow to the Company;
- and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

Tangible fixed assets and depreciation

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Plant and machinery	20% straight line
Motor vehicles	18% straight line
Furniture, fittings and equipment	15% straight line

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 profit and loss account 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 temporary differences. Deferred tax assets are generally recognised for all deductible timing differences to the extent that it is probable that taxable profits will be available against which those deductible temporary 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.

Current or deferred tax for the year is recognised in profit or loss, except when they relate 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.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

Trade and other creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3 Employees

	2021 Number	2020 Number
The average monthly number of employees (including directors) during the year was:	12	9

4 Intangible fixed assets

	Goodwill £	Total £
Cost		
At 1 April 2020	115,000	115,000
At 31 March 2021	115,000	115,000
Amortisation and impairment		
At 1 April 2020	115,000	115,000
At 31 March 2021	115,000	115,000
Net book values		
At 31 March 2021	-	-
At 31 March 2020	-	-

5 Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost or revaluation				
At 1 April 2020	41,462	34,368	80,725	156,555
Additions	3,466	-	-	3,466
At 31 March 2021	44,928	34,368	80,725	160,021
Depreciation				
At 1 April 2020	44,928	34,368	71,661	150,957
Charge for the year	-	-	4,896	4,896
At 31 March 2021	44,928	34,368	76,557	155,853
Net book values				
At 31 March 2021	-	-	4,168	4,168
At 31 March 2020	(3,466)	-	9,064	5,598

6 Debtors

	2021 £	2020 £
Trade debtors	58,376	107,042
	58,376	107,042

7 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Bank loans and overdrafts	3,543	-
Corporation tax	6,647	15,997
	<u>10,190</u>	<u>15,997</u>

8 Reserves

Profit and loss account - includes all current and prior period retained profits and losses.

9 Dividends

	2021	2020
	£	£
Dividends for the period:		
Dividends paid in the period	42,000	42,000
	<u>42,000</u>	<u>42,000</u>
Dividends by type:		
Equity dividends	42,000	42,000
	<u>42,000</u>	<u>42,000</u>

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