REGISTERED NUMBER: 07298613 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 June 2017

for

Delivering Care Direct Ltd

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Delivering Care Direct Ltd

Company Information for the Year Ended 30 June 2017

DIRECTOR:	M Verma
REGISTERED OFFICE:	361 - 365 Moseley Road Balsall Heath Birmingham West Midlands B12 9DE
BUSINESS ADDRESS:	172 Londonderry Road Smethwick West Midlands B67 7EN
REGISTERED NUMBER:	07298613 (England and Wales)
ACCOUNTANTS:	Concept Accountancy Services Ltd 19 Hereward Rise Halesowen West Midlands B62 8AN

Delivering Care Direct Ltd (Registered number: 07298613)

Balance Sheet
30 June 2017

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Tangible assets	4		216		302
CURRENT ASSETS					
Debtors	5	39,564		37,479	
CREDITORS					
Amounts falling due within one year	6	44,815		48,362	
NET CURRENT LIABILITIES			(5,251)		(10,883)
TOTAL ASSETS LESS CURRENT LIABILITIES			(5,035)		(10,581)
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			(5,135)		(10,681)
SHAREHOLDERS' FUNDS			(5,035)		(10,581)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 7 December 2017 and were signed by:

M Verma - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Delivering Care Direct 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary Amounts in these financial statements are rounded to the nearest £.

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

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Fixtures and fittings - 15% 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.

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2. **ACCOUNTING POLICIES - continued**

Financial instruments and equity instruments.
The company has elected to apply the provision of section 11 'Basic Financial Instruments' and Section 12 'Other financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provision of the instrument.

Basic financial instruments are recognised at amortised cost, except for investments in nonconvertible 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.

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

Derecognition of financial assets
Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled.

Cash and cash equivalents
Cash and cash equivalents are basic financial assets and include cash in hand.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 .

4. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
COST	
At 1 July 2016	776
Additions	200
Disposals	(576)
At 30 June 2017	400
DEPRECIATION	
At 1 July 2016	474
Charge for year	62
Eliminated on disposal	(352)
At 30 June 2017	184
NET BOOK VALUE	
At 30 June 2017	216
At 30 June 2016	302

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5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Trade debtors	8,745	2,227
Other debtors	30,819	35,252
	39,564	37,479

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Bank loans and overdrafts	8,537	6,686
Taxation and social security	3,437	6,757
Other creditors	32,841	34,919
	44,815	48,362

7. RELATED PARTY DISCLOSURES

The company was under the control of Mr. M Verma throughout the current and previous year.

Other debtors at 30th June 2017 includes £27,448 due from Care First (UK) Ltd. (2016: £28,448)

Other creditors at 30th June 2017 includes £9,683 due to Care First (Smethwick) Ltd. (2016: £9,396)

Mr M Verma is a director and shareholder of Care First (UK) Ltd and Care First (Smethwick) Ltd. The transactions are cash loans which are interest free, unsecured 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.