

Care Support and Domestic Services Limited

Annual Report and Unaudited Financial Statements
for the Year Ended 31 March 2020



HALLIDAYS

Care Support and Domestic Services Limited

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Care Support and Domestic Services Limited

(Registration number: 07408564)
Balance Sheet as at 31 March 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	<u>4</u>	4,793	5,873
Current assets			
Debtors	<u>5</u>	651,838	111,600
Cash at bank and in hand		<u>172,744</u>	<u>508,927</u>
		824,582	620,527
Creditors: Amounts falling due within one year	<u>6</u>	<u>(63,895)</u>	<u>(46,732)</u>
Net current assets		<u>760,687</u>	<u>573,795</u>
Total assets less current liabilities		765,480	579,668
Provisions for liabilities		<u>(381)</u>	<u>1,873</u>
Net assets		<u>765,099</u>	<u>581,541</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		<u>764,999</u>	<u>581,441</u>
Shareholders' funds		<u>765,099</u>	<u>581,541</u>

For the financial year ending 31 March 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Care Support and Domestic Services Limited

(Registration number: 07408564)
Balance Sheet as at 31 March 2020

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the director on 11 December 2020

Ms M Wronko
Director

Care Support and Domestic Services Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2020

1 General information

The company is a private company limited by share capital, incorporated in United Kingdom.

The address of its registered office is:
196 Upper Chorlton Road
Manchester
M16 7SF

These financial statements were authorised for issue by the director on 11 December 2020.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the care services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Care Support and Domestic Services Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2020

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.

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

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference.

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Motor Vehicles	25% Written down value
Office Equipment	25% Written down value
Equipment	25% Written down value

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from residents for care related activities.

Trade debtors are recognised initially at the care price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Care Support and Domestic Services Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2020

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 14 (2019 - 14).

Care Support and Domestic Services Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2020

4 Tangible assets

	Furniture, fittings and equipment £	Motor vehicles £	Total £
Cost or valuation			
At 1 April 2019	9,876	16,600	26,476
Additions	414	-	414
At 31 March 2020	10,290	16,600	26,890
Depreciation			
At 1 April 2019	8,007	12,596	20,603
Charge for the year	493	1,001	1,494
At 31 March 2020	8,500	13,597	22,097
Carrying amount			
At 31 March 2020	1,790	3,003	4,793
At 31 March 2019	1,869	4,004	5,873

5 Debtors

	Note	2020 £	2019 £
Trade debtors		82,562	20,057
Amounts owed by related entities		166,144	58,466
Other debtors		403,132	33,077
		651,838	111,600

6 Creditors

Creditors: amounts falling due within one year

	2020 £	2019 £
Due within one year		
Trade creditors	1,220	1,974
Taxation and social security	55,323	28,999
Accruals and deferred income	9,600	15,758
Other creditors	(2,248)	1
Halliday's		
Chartered Accountants	63,895	46,732
Riverside House		
Kings Reach Business Park		
Yew Street		

Yew Street

This document was delivered using electronic communications and authenticated in accordance with the
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the Companies Act 2006.