

Unaudited Financial Statements for the Year Ended 31 March 2023

for

Eben Care and Support Ltd

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for the Year Ended 31 March 2023

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Eben Care and Support Ltd

Company Information
for the Year Ended 31 March 2023

DIRECTOR: J Kadzimu

SECRETARY:

REGISTERED OFFICE: 13b Fairbairn Road
Livingston
EH54 6TS

REGISTERED NUMBER: SC623607 (Scotland)

ACCOUNTANTS: Heather Moore MAAT
1 West Haugh Cottages
Newbridge
EH28 8LA

Balance Sheet
31 March 2023

	Notes	31.3.23 £	£	31.3.22 £	£
FIXED ASSETS					
Investments	4		11,926		11,926
CURRENT ASSETS					
Debtors	5	25,454		4,945	
Cash at bank		<u>4,528</u>		<u>24,989</u>	
		29,982		29,934	
CREDITORS					
Amounts falling due within one year	6	<u>27,431</u>		<u>23,594</u>	
NET CURRENT ASSETS			<u>2,551</u>		<u>6,340</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			14,477		18,266
CREDITORS					
Amounts falling due after more than one year	7		<u>11,667</u>		<u>15,667</u>
NET ASSETS			<u>2,810</u>		<u>2,599</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>2,710</u>		<u>2,499</u>
			<u>2,810</u>		<u>2,599</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 director and authorised for issue on 24 May 2024 and were signed by:

J Kadzimu - Director

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. STATUTORY INFORMATION

Eben Care and Support Ltd is a private company, limited by shares, registered in Scotland. 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.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 16 (2022 - 10) .

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

4. FIXED ASSET INVESTMENTS

		Other investments £
COST		
At 1 April 2022 and 31 March 2023		<u>11,926</u>
NET BOOK VALUE		
At 31 March 2023		<u>11,926</u>
At 31 March 2022		<u>11,926</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Other debtors	<u>25,454</u>	<u>4,945</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Bank loans and overdrafts	4,000	4,000
Trade creditors	-	1
Taxation and social security	18,828	12,111
Other creditors	<u>4,603</u>	<u>7,482</u>
	<u>27,431</u>	<u>23,594</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.23 £	31.3.22 £
Bank loans	<u>11,667</u>	<u>15,667</u>

8. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 March 2023 and 31 March 2022:

	31.3.23 £	31.3.22 £
J Kadzimu		
Balance outstanding at start of year	4,858	11,800
Amounts advanced	48,240	27,237
Amounts repaid	(27,644)	(34,179)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>25,454</u>	<u>4,858</u>

8. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES - continued

The directors loan was repaid in full with a dividend release at 30 September 2023

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.