

Company registration number: 04423428

Domiciliary Care Services Ltd

Unaudited financial statements

30 April 2017



Domiciliary Care Services Ltd

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Domiciliary Care Services Ltd

Directors and other information

Director	Deborah Birch
Company number	04423428
Registered office	Craven House 32 Lee Lane Horwich Bolton BL6 7BY
Business address	45a King Street Whalley Clitheroe BB7 9SP
Accountants	Leach Briely Craven House 32 Lee Lane Horwich Bolton BL6 7BY
Bankers	Nat West Bank plc York Street Clitheroe Lancashire BB7 2DN

Domiciliary Care Services Ltd

**Accountants report to the director on the preparation of the
unaudited statutory financial statements of Domiciliary Care Services Ltd
Year ended 30 April 2017**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Domiciliary Care Services Ltd for the year ended 30 April 2017 which comprise the statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at www.accaglobal.co.uk.

This report is made solely to the director of Domiciliary Care Services Ltd, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Domiciliary Care Services Ltd and state those matters that we have agreed to state in this report in accordance with the requirements of Association of Chartered Certified Accountants as detailed at www.accaglobal.co.uk. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Domiciliary Care Services Ltd and its director for our work or for this report.

It is your duty to ensure that Domiciliary Care Services Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Domiciliary Care Services Ltd. You consider that Domiciliary Care Services Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Domiciliary Care Services Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Leach Briely
Accountants
Craven House
32 Lee Lane
Horwich
Bolton
BL6 7BY

19 January 2018

Domiciliary Care Services Ltd

**Statement of financial position
30 April 2017**

	Note	2017 £	£	2016 £	£
Fixed assets					
Tangible assets	7	702		932	
			702		932
Current assets					
Debtors	8	81,267		57,676	
Cash at bank and in hand		3,206		2,871	
		84,473		60,547	
Creditors: amounts falling due within one year	9	(83,818)		(60,414)	
Net current assets			655		133
Total assets less current liabilities			1,357		1,065
Net assets			1,357		1,065
Capital and reserves					
Called up share capital			1		1
Profit and loss account			1,356		1,064
Shareholder funds			1,357		1,065

For the year ending 30 April 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

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

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

The notes on pages 5 to 8 form part of these financial statements.

Domiciliary Care Services Ltd

Statement of financial position (continued)
30 April 2017

These financial statements were approved on 19 January 2018 and are signed by:



Deborah Birch
Director

Company registration number: 04423428

The notes on pages 5 to 7 form part of these financial statements.

Domiciliary Care Services Ltd

Notes to the financial statements Year ended 30 April 2017

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Craven House, 32 Lee Lane, Horwich, Bolton, BL6 7BY.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements are prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Transition to FRS 102

The entity could have transitioned from previous UK GAAP to FRS 102 as at 1 May 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 13.

Turnover

Turnover represents the total invoice value of domiciliary care services provided by the company during the year.

Taxation

The taxation expense represents the aggregate amount of current tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income. Current tax is recognised on taxable profit for the current period. Current tax is measured at the amounts of tax expected to be paid using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 20%	straight line
Fixture, fittings and equipment	- 20%	reducing balance
Computer equipment	- 33.3%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Domiciliary Care Services Ltd

Notes to the financial statements (continued) Year ended 30 April 2017

Defined contribution plans

The company operates a money purchase pension scheme in respect of its director. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company amounted to £ nil (2016 - £3,200).

4. Turnover

The whole of the turnover is attributable to the principal activity of the company wholly undertaken in the United Kingdom.

5. Tax on profit

Major components of tax expense

	2017 £	2016 £
Current tax:		
UK current tax expense	4,531	8,884
Tax on profit	<u>4,531</u>	<u>8,884</u>

6. Dividends

Equity dividends

	2017 £	2016 £
Dividends paid during the year	<u>18,000</u>	<u>35,000</u>

7. Tangible assets

	Plant and machinery £	Fixtures, fittings and equipment £	Computer equipment £	Total £
Cost				
At 1 May 2016 and 30 April 2017	<u>14,455</u>	<u>3,184</u>	<u>2,123</u>	<u>19,762</u>
Depreciation				
At 1 May 2016	14,401	2,306	2,123	18,830
Charge for the year	54	176	-	230
At 30 April 2017	<u>14,455</u>	<u>2,482</u>	<u>2,123</u>	<u>19,060</u>
Carrying amount				
At 30 April 2017	<u>-</u>	<u>702</u>	<u>-</u>	<u>702</u>
At 30 April 2016	54	878	-	932

Domiciliary Care Services Ltd

Notes to the financial statements (continued)
Year ended 30 April 2017

8. Debtors

	2017	2016
	£	£
Trade debtors	43,501	18,745
Other debtors	37,766	38,931
	<u>81,267</u>	<u>57,676</u>

9. Creditors: amounts falling due within one year

	2017	2016
	£	£
Other loan	329	-
Trade creditors	496	993
Accruals and deferred income	23,345	26,702
Corporation tax	24,906	20,375
Social security and other taxes	34,742	12,344
	<u>83,818</u>	<u>60,414</u>

10. Events after the end of the reporting period

Subsequent to the year end and prior to the director's approval of the financial statements the company declared dividends of £18,000.

11. Directors advances, credits and guarantees

Other debtors includes £37,766 in respect of advances made by the company to the director during the year (2016 - £38,931). The advances are interest free with no specific terms of repayment. The aggregate amount of advances made during the year totalled £16,835. Dividends paid to the director, in her capacity as shareholder, during the year amounted to £18,000. The company rents its trading premises from the director. Rent payable during the year amounted to £8,400 (2016 - £12,600).

12. Controlling party

The company is controlled by its director Mrs D Birch.

13. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The company could have transitioned to FRS 102 on 1 May 2015.

Reconciliation of equity

No transitional adjustments were required.

Domiciliary Care Services Ltd

Notes to the financial statements (continued)
Year ended 30 April 2017

Reconciliation of profit or loss for the year
No transitional adjustments were required.