

**CARE DYNAMICS (YORKSHIRE) LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

Care Dynamics (Yorkshire) Limited
Financial Statements
For The Year Ended 30 September 2021

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Care Dynamics (Yorkshire) Limited
Balance Sheet
As at 30 September 2021

Registered number: 07410954

		2021		2020	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		19,439		21,062
			19,439		21,062
CURRENT ASSETS					
Debtors	4	23,417		50,009	
Cash at bank and in hand		353,619		341,087	
		377,036		391,096	
Creditors: Amounts Falling Due Within One Year	5	(224,435)		(280,761)	
NET CURRENT ASSETS (LIABILITIES)			152,601		110,335
TOTAL ASSETS LESS CURRENT LIABILITIES			172,040		131,397
NET ASSETS			172,040		131,397
CAPITAL AND RESERVES					
Called up share capital	6		200		200
Profit and Loss Account			171,840		131,197
SHAREHOLDERS' FUNDS			172,040		131,397

**Care Dynamics (Yorkshire) Limited
Balance Sheet (continued)
As at 30 September 2021**

For the year ending 30 September 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 Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Miss C H Dibbin

Director

21 February 2022

Mrs D Gott

Director

The notes on pages 3 to 4 form part of these financial statements.

**Care Dynamics (Yorkshire) Limited
Notes to the Financial Statements
For The Year Ended 30 September 2021**

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

2. Tangible Fixed Assets and Depreciation

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred to work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

Plant & Machinery	10%
Fixtures & Fittings	20%

1.4. 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 statement of comprehensive income because of items of income or expense that are taxable or deductible in other year 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 (2020: 107)

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 timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing 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. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax

and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the Care Dynamics (Yorkshire) Limited is recognised in the Profit and Loss account when they related to items that are recognised in other comprehensive income or directly in equity respectively. Current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

Care Dynamics (Yorkshire) Limited
Notes to the Financial Statements (continued)
For the Year Ended 30 September 2021

3. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 October 2020	34,240	9,793	44,033
Additions	825	-	825
As at 30 September 2021	<u>35,065</u>	<u>9,793</u>	<u>44,858</u>
Depreciation			
As at 1 October 2020	15,747	7,224	22,971
Provided during the period	1,933	515	2,448
As at 30 September 2021	<u>17,680</u>	<u>7,739</u>	<u>25,419</u>
Net Book Value			
As at 30 September 2021	<u>17,385</u>	<u>2,054</u>	<u>19,439</u>
As at 1 October 2020	<u>18,493</u>	<u>2,569</u>	<u>21,062</u>

4. Debtors

	2021	2020
	£	£
Due within one year		
Trade debtors	21,288	50,009
Other debtors	2,129	-
	<u>23,417</u>	<u>50,009</u>

5. Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Trade creditors	7,893	5,816
Bank loans and overdrafts	-	2,573
Corporation tax	24,927	32,524
Other taxes and social security	62,602	67,791
VAT	37,937	63,789
Net wages	86,941	87,234
Other creditors	-	1,767
Accruals and deferred income	1,700	1,700
Directors' loan accounts	2,435	17,567
	<u>224,435</u>	<u>280,761</u>

6. Share Capital

	2021	2020
Allotted, Called up and fully paid	<u>200</u>	<u>200</u>

7. General Information

Care Dynamics (Yorkshire) Limited is a private company, limited by shares, incorporated in England & Wales, registered number 07410954. The registered office is Low Hall, Otley Road, Shipley, West Yorkshire, BD18 3SA.