

Unaudited Financial Statements
for the Year Ended 30 September 2023
for
Moore Care (Registered) Limited

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for the Year Ended 30 September 2023**

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Balance Sheet
30 September 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	4		54,720		37,063
CURRENT ASSETS					
Debtors	5	263,078		158,813	
Cash at bank		<u>260,546</u>		<u>351,647</u>	
		523,624		510,460	
CREDITORS					
Amounts falling due within one year	6	<u>254,626</u>		<u>320,371</u>	
NET CURRENT ASSETS			<u>268,998</u>		<u>190,089</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>323,718</u>		<u>227,152</u>
PROVISIONS FOR LIABILITIES			<u>5,662</u>		<u>534</u>
NET ASSETS			<u><u>318,056</u></u>		<u><u>226,618</u></u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>318,054</u>		<u>226,616</u>
SHAREHOLDERS' FUNDS			<u><u>318,056</u></u>		<u><u>226,618</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 11 December 2023 and were signed on its behalf by:

Mr N J Ashcroft - Director

**Notes to the Financial Statements
for the Year Ended 30 September 2023**

1. STATUTORY INFORMATION

Moore Care (Registered) Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

Registered number:	03705356
Registered office:	The Old Court House Chambers George Street Buxton Derbyshire SK17 6AY

The presentation currency of the financial statements is the Pound Sterling (£).

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.

Revenue is recognised as the company becomes entitled to consideration for the services supplied. Therefore, turnover also includes the element of work completed but not yet invoiced on service contracts.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, 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.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2023

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 68 (2022 - 69) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 October 2022	19,129	116,867	69,416	57,791	263,203
Additions	389	30,086	-	1,670	32,145
At 30 September 2023	<u>19,518</u>	<u>146,953</u>	<u>69,416</u>	<u>59,461</u>	<u>295,348</u>
DEPRECIATION					
At 1 October 2022	18,106	103,790	54,993	49,251	226,140
Charge for year	353	7,717	3,606	2,812	14,488
At 30 September 2023	<u>18,459</u>	<u>111,507</u>	<u>58,599</u>	<u>52,063</u>	<u>240,628</u>
NET BOOK VALUE					
At 30 September 2023	<u>1,059</u>	<u>35,446</u>	<u>10,817</u>	<u>7,398</u>	<u>54,720</u>
At 30 September 2022	<u>1,023</u>	<u>13,077</u>	<u>14,423</u>	<u>8,540</u>	<u>37,063</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Amounts owed by group undertakings	148,951	-
Other debtors	<u>114,127</u>	<u>158,813</u>
	<u>263,078</u>	<u>158,813</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	12,763	8,909
Amounts owed to group undertakings	-	38,019
Taxation and social security	110,419	124,565
Other creditors	<u>131,444</u>	<u>148,878</u>
	<u>254,626</u>	<u>320,371</u>

7. **ULTIMATE CONTROLLING PARTY**

The company is owned by its parent company Moore Care Holdings Ltd which is under the control of Moore Care Trustees Ltd

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.