REGISTERED NUMBER: 04143249 (England and Wales)

Financial Statements for the Year Ended 30 June 2023

for

Pleasant Care Limited

Contents of the Financial Statements
for the Year Ended 30 June 2023

Company Information
for the Year Ended 30 June 2023

DIRECTORS:	Mrs D J Blight A H C Blight
SECRETARY:	Mrs D J Blight
REGISTERED OFFICE:	Poplars Farm Penhallow Truro Cornwall TR4 9LT
REGISTERED NUMBER:	04143249 (England and Wales)
ACCOUNTANTS:	Sovereign Accounting Solutions Chartered Accountants and Business Advisers Unit 9 Moorland Road Industrial Park Moorland Road, Indian Queens St Columb Cornwall TR9 6FB

Pleasant Care Limited (Registered number: 04143249)

Balance Sheet
30 June 2023

	Notes	30.6.23 £	£	30.6.22 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		**588,252**		601,986
Investments	6		**50**		50
			588,302		602,036
CURRENT ASSETS					
Stocks		**6,500**		3,500	
Debtors	7	**122,111**		144,435	
Cash at bank		**567,735**		387,006	
		696,346		534,941	
CREDITORS					
Amounts falling due within one year	8	**85,023**		85,469	
NET CURRENT ASSETS			**611,323**		449,472
TOTAL ASSETS LESS CURRENT LIABILITIES			**1,199,625**		1,051,508
PROVISIONS FOR LIABILITIES			**11,200**		8,913
NET ASSETS			**1,188,425**		1,042,595
CAPITAL AND RESERVES					
Called up share capital			**2**		2
Retained earnings			**1,188,423**		1,042,593
SHAREHOLDERS' FUNDS			**1,188,425**		1,042,595

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 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 notes form part of these financial statements

continued...

Balance Sheet - continued
30 June 2023

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 Board of Directors and authorised for issue on 30 August 2023 and were signed on its behalf by:

Mrs D J Blight - Director

A H C Blight - Director

Notes to the Financial Statements
for the Year Ended 30 June 2023

1. **STATUTORY INFORMATION**

Pleasant Care Limited is a private company, limited by shares , registered in England and Wales. 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.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2001, is being amortised evenly over its estimated useful life of twenty years.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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

Land and buildings	- 50 years
Plant and machinery etc	- 25% on reducing balance and 15% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 25 (2022 - 28) .

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4. INTANGIBLE FIXED ASSETS

	Goodwill
	£
COST	
At 1 July 2022	
and 30 June 2023	**105,000**
AMORTISATION	
At 1 July 2022	
and 30 June 2023	**105,000**
NET BOOK VALUE	
At 30 June 2023	**-**
At 30 June 2022	-

5. TANGIBLE FIXED ASSETS

	Land and buildings	Plant and machinery etc	Totals
	£	£	£
COST			
At 1 July 2022	**614,876**	**203,751**	**818,627**
Additions	-	**11,474**	**11,474**
Disposals	**-**	**(1,807)**	**(1,807)**
At 30 June 2023	**614,876**	**213,418**	**828,294**
DEPRECIATION			
At 1 July 2022	**69,508**	**147,133**	**216,641**
Charge for year	**10,595**	**14,379**	**24,974**
Eliminated on disposal	**-**	**(1,573)**	**(1,573)**
At 30 June 2023	**80,103**	**159,939**	**240,042**
NET BOOK VALUE			
At 30 June 2023	**534,773**	**53,479**	**588,252**
At 30 June 2022	545,368	56,618	601,986

6. FIXED ASSET INVESTMENTS

	Other investments
	£
COST	
At 1 July 2022	
and 30 June 2023	**50**
NET BOOK VALUE	
At 30 June 2023	**50**
At 30 June 2022	50

The company's investment relates to 50% of the total share capital of Antron Manor Care Limited (co. no. 10516614)

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7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.23	30.6.22
	£	£
Amounts owed by associates	59,784	84,784
Other debtors	62,327	59,651
	122,111	144,435

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.23	30.6.22
	£	£
Taxation and social security	55,647	56,517
Other creditors	29,376	28,952
	85,023	85,469