

Financial Statements for the Year Ended 30 June 2021

for

Pleasant Care Limited

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for the Year Ended 30 June 2021

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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

Balance Sheet
30 June 2021

	Notes	30.6.21 £	£	30.6.20 £	£
FIXED ASSETS					
Intangible assets	4		1,050		6,300
Tangible assets	5		622,817		219,113
Investments	6		50		50
			<u>623,917</u>		<u>225,463</u>
CURRENT ASSETS					
Stocks		2,600		2,600	
Debtors	7	183,716		270,649	
Cash at bank		<u>202,052</u>		<u>455,503</u>	
		<u>388,368</u>		<u>728,752</u>	
CREDITORS					
Amounts falling due within one year	8	<u>86,597</u>		<u>76,888</u>	
NET CURRENT ASSETS			<u>301,771</u>		<u>651,864</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>925,688</u>		<u>877,327</u>
PROVISIONS FOR LIABILITIES			<u>10,879</u>		<u>8,022</u>
NET ASSETS			<u>914,809</u>		<u>869,305</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings		<u>914,807</u>		<u>869,303</u>	
SHAREHOLDERS' FUNDS		<u>914,809</u>		<u>869,305</u>	

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 Board of Directors and authorised for issue on 7 January 2022 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 2021

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.

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 28 (2020 - 28) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1 July 2020 and 30 June 2021	<u>105,000</u>
AMORTISATION	
At 1 July 2020	98,700
Charge for year	<u>5,250</u>
At 30 June 2021	<u>103,950</u>
NET BOOK VALUE	
At 30 June 2021	<u>1,050</u>
At 30 June 2020	<u>6,300</u>

5. **TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 July 2020	214,761	166,974	381,735
Additions	<u>400,115</u>	<u>32,196</u>	<u>432,311</u>
At 30 June 2021	<u>614,876</u>	<u>199,170</u>	<u>814,046</u>
DEPRECIATION			
At 1 July 2020	48,318	114,304	162,622
Charge for year	<u>10,595</u>	<u>18,012</u>	<u>28,607</u>
At 30 June 2021	<u>58,913</u>	<u>132,316</u>	<u>191,229</u>
NET BOOK VALUE			
At 30 June 2021	<u>555,963</u>	<u>66,854</u>	<u>622,817</u>
At 30 June 2020	<u>166,443</u>	<u>52,670</u>	<u>219,113</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

6. **FIXED ASSET INVESTMENTS**

	Other investments £
COST	
At 1 July 2020	
and 30 June 2021	<u>50</u>
NET BOOK VALUE	
At 30 June 2021	<u>50</u>
At 30 June 2020	<u>50</u>

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

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

	30.6.21 £	30.6.20 £
Amounts owed by associates	124,784	204,784
Other debtors	<u>58,932</u>	<u>65,865</u>
	<u>183,716</u>	<u>270,649</u>

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

	30.6.21 £	30.6.20 £
Taxation and social security	26,345	36,842
Other creditors	<u>60,252</u>	<u>40,046</u>
	<u>86,597</u>	<u>76,888</u>

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.