

**DAY TO DAY CARE LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2021**

# DAY TO DAY CARE LIMITED

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# DAY TO DAY CARE LIMITED

## Company Information

**Director** D R Armstrong

**Company secretary** C A Armstrong

**Registered office** Salatin House  
19 Cedar Road  
Sutton  
Surrey  
SM2 5DA

**Accountants** Harmer Slater Limited  
Chartered Accountants and Business Advisors  
Salatin House  
19 Cedar Road  
Sutton  
Surrey  
SM2 5DA

# DAY TO DAY CARE LIMITED

(Registration number: 04923083)

## Statement of Financial Position as at 30 November 2021

	Note	2021 £	2020 £
<b>Non-current assets</b>			
Intangible assets	<u>4</u>	127,546	137,426
Property, plant and equipment	<u>5</u>	5,712	5,706
		<u>133,258</u>	<u>143,132</u>
<b>Current assets</b>			
Receivables	<u>6</u>	32,583	40,495
Cash at bank and in hand		38,398	38,342
		<u>70,981</u>	<u>78,837</u>
<b>Payables:</b> Amounts falling due within one year	<u>7</u>	(151,296)	(142,588)
<b>Net current liabilities</b>		<u>(80,315)</u>	<u>(63,751)</u>
<b>Total assets less current liabilities</b>		<b>52,943</b>	<b>79,381</b>
<b>Creditors:</b> Amounts falling due after more than one year	<u>7</u>	(34,630)	(67,343)
<b>Provisions for liabilities</b>		(1,300)	(728)
<b>Net assets</b>		<u><b>17,013</b></u>	<u><b>11,310</b></u>
<b>Equity</b>			
Called up share capital	<u>11</u>	100	100
Retained earnings	<u>11</u>	16,913	11,210
<b>Shareholders' funds</b>		<u><b>17,013</b></u>	<u><b>11,310</b></u>

For the financial year ending 30 November 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

# **DAY TO DAY CARE LIMITED**

**(Registration number: 04923083)**

## **Statement of Financial Position as at 30 November 2021 (continued)**

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the provisions of FRS 102 Section 1A - small entities.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Income statement has been taken.

The financial statements of Day to Day Care Limited were approved and authorised for issue by the director on 22 September 2022

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D R Armstrong  
Director

# **DAY TO DAY CARE LIMITED**

## **Notes to the Unaudited Financial Statements for the Year Ended 30 November 2021**

### **1 General information**

Day to Day Care Limited (the 'company') is a private company limited by share capital, registered in England and Wales under the Companies Act. The address of the registered office is given on page 1. The nature of the company's operations and its principal activities are set out in the directors' report on page 2.

### **2 Accounting policies**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

#### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

The functional currency of the company is considered to be pound sterling (£) because that is the currency of the primary economic environment in which the company operates. The financial statements are presented in pound sterling (£).

#### **Going concern**

The director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus he continues to adopt the going concern basis in preparing the annual financial statements.

#### **Critical judgements and key sources of estimation uncertainties**

There were no key sources of estimation uncertainties or critical judgements made by the directors in the process of applying the company's accounting policies with significant effect on the amounts recognised in the financial statements.

#### **Revenue recognition**

Revenue comprises the fair value of the consideration received or receivable for the provision of services in the ordinary course of the company's activities.

The company recognises revenue on a daily basis when the care is provided.

#### **Government grants**

Government grants of a revenue nature are credited to the income statement so as to match them with the expenditure to which they relate and are included in other operating income.

# DAY TO DAY CARE LIMITED

## Notes to the Unaudited Financial Statements for the Year Ended 30 November 2021 (continued)

### 2 Accounting policies (continued)

#### Tax

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference.

#### Property, plant and equipment

Property, plant and equipment are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of property, plant and equipment includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Plant and machinery	20% on cost
Fixtures and fittings	20% on cost
Computer equipment	33% on cost

#### Intangible assets

Separately acquired trademarks and licences are shown at historical cost.

Trademarks, licences (including software) and customer-related intangible assets acquired in a business combination are recognised at fair value at the acquisition date.

Trademarks, licences and customer-related intangible assets have a finite useful life and are carried at cost less accumulated amortisation and any accumulated impairment losses.

#### Amortisation

Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their useful life as follows:

Asset class	Amortisation method and rate
Technical Knowhow	20 years

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

# DAY TO DAY CARE LIMITED

## Notes to the Unaudited Financial Statements for the Year Ended 30 November 2021 (continued)

### 2 Accounting policies (continued)

#### Receivables

Trade receivables are amounts due from customers for services performed in the ordinary course of business. Receivables are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the debtors.

#### Payables

Payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the income statement over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to profit or loss on a straight-line basis over the period of the lease.

#### Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

#### Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.



## **DAY TO DAY CARE LIMITED**

### **Notes to the Unaudited Financial Statements for the Year Ended 30 November 2021 (continued)**

#### **2 Accounting policies (continued)**

##### **Defined contribution pension obligation**

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

##### **Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### **3 Staff numbers**

The average number of persons employed by the company (including the director) during the year, was 39 (2020 - 39 ).

# DAY TO DAY CARE LIMITED

## Notes to the Unaudited Financial Statements for the Year Ended 30 November 2021 (continued)

### 4 Intangible assets

	Technical Knowhow £	Total £
<b>Cost or valuation</b>		
At 1 December 2020	196,706	196,706
At 30 November 2021	196,706	196,706
<b>Amortisation</b>		
At 1 December 2020	59,280	59,280
Amortisation charge	9,880	9,880
At 30 November 2021	69,160	69,160
<b>Carrying amount</b>		
<b>At 30 November 2021</b>	<b>127,546</b>	<b>127,546</b>
At 30 November 2020	137,426	137,426

### 5 Property, plant and equipment

	Furniture, fittings and equipment £	Total £
<b>Cost or valuation</b>		
At 1 December 2020	50,114	50,114
Additions	5,027	5,027
At 30 November 2021	55,141	55,141
<b>Depreciation</b>		
At 1 December 2020	44,408	44,408
Charge for the year	5,021	5,021
At 30 November 2021	49,429	49,429
<b>Carrying amount</b>		
<b>At 30 November 2021</b>	<b>5,712</b>	<b>5,712</b>
At 30 November 2020	5,706	5,706

# DAY TO DAY CARE LIMITED

## Notes to the Unaudited Financial Statements for the Year Ended 30 November 2021 (continued)

### 6 Receivables

	2021 £	2020 £
Trade receivables	23,506	16,816
Other receivables	2,916	1,553
Prepayments	4,200	4,739
Accrued income	1,961	17,387
	<b>32,583</b>	<b>40,495</b>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Current</b>		
Receivables	23,506	16,816
Prepayments	4,200	4,739
Other receivables	4,877	18,940
	<b>32,583</b>	<b>40,495</b>

### 7 Payables

Payables: amounts falling due within one year

	2021 £	2020 £
<b>Due within one year</b>		
Loans and borrowings	28,208	22,415
Trade payable	8,379	4,142
Social security and other taxes	4,979	6,058
Corporation tax	20,909	22,224
Other payables	35,318	38,475
Accruals	53,503	49,274
	<b>151,296</b>	<b>142,588</b>
<b>Due after one year</b>		
Loans and borrowings	<b>34,630</b>	<b>67,343</b>

# DAY TO DAY CARE LIMITED

## Notes to the Unaudited Financial Statements for the Year Ended 30 November 2021 (continued)

### 7 Payables (continued)

Payables: amounts falling due after more than one year

	Note	2021 £	2020 £
Due after one year			
Loans and borrowings	10	34,630	67,343

### 8 Provisions for liabilities

	Deferred tax £	Total £
At 1 December 2020	728	728
Additional provisions	572	572
At 30 November 2021	1,300	1,300

### 9 Obligations under leases and hire purchase contracts

#### Operating leases

The total of future minimum lease payments is as follows:

	2021 £	2020 £
Not later than one year	18,787	18,463
Later than one year and not later than five years	6,187	10,739
Later than five years	1,547	8,010
	26,521	37,212

The amount of non-cancellable operating lease payments recognised as an expense during the year was £18,787 (2020 - £22,002).

## DAY TO DAY CARE LIMITED

### Notes to the Unaudited Financial Statements for the Year Ended 30 November 2021 (continued)

#### 10 Loans and borrowings

	2021 £	2020 £
<b>Non-current loans and borrowings</b>		
Bank borrowings	34,630	67,343

	2021 £	2020 £
<b>Current loans and borrowings</b>		
Bank borrowings	28,208	22,415

Bank borrowings of £16,988 have a fixed and floating charge and are secured against property of the company and a guarantee by the director.

Bank borrowings of £45,850 are guaranteed by the government through the Coronavirus Bounce Back Loan Scheme scheme with a 12-month capital repayment holiday and a fixed rate of 2.5%. The loan term is 6 years.

#### 11 Share capital

##### Allotted, called up and fully paid shares

	2021		2020	
	No.	£	No.	£
Ordinary shares of £1 each	100	100	100	100

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.