

### **Statement of Consent to Prepare Abridged Financial Statements**

All of the members of Care Link Northern Ltd have consented to the preparation of the abridged statement of income and retained earnings and the abridged statement of financial position for the year ending 30 November 2017 in accordance with Section 444(2A) of the Companies Act 2006.

COMPANY REGISTRATION NUMBER: 05943978

**Care Link Northern Ltd**

**Filleted Unaudited Abridged Financial Statements**

**30 November 2017**

**Care Link Northern Ltd**  
**Abridged Financial Statements**

**Year ended 30 November 2017**

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**The following pages do not form part of the abridged financial statements**

Chartered accountant's report to the director on the preparation of the unaudited statutory abridged financial statements

# Care Link Northern Ltd

## Abridged Statement of Financial Position

30 November 2017

	Note	2017 £	2016 £
<b>Fixed assets</b>			
Tangible assets	5	396,690	413,451
<b>Current assets</b>			
Debtors		191,687	175,856
Cash at bank and in hand		80,389	92,167
		-----	-----
		272,076	268,023
<b>Creditors: amounts falling due within one year</b>		45,295	62,239
		-----	-----
<b>Net current assets</b>		226,781	205,784
		-----	-----
<b>Total assets less current liabilities</b>		623,471	619,235
<b>Creditors: amounts falling due after more than one year</b>		255,015	273,709
<b>Provisions</b>			
Taxation including deferred tax		5,936	7,809
		-----	-----
<b>Net assets</b>		362,520	337,717
		-----	-----
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		362,518	337,715
		-----	-----
<b>Shareholder funds</b>		362,520	337,717
		-----	-----

These abridged financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the abridged statement of income and retained earnings has not been delivered.

For the year ending 30 November 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its abridged financial statements for the year in question in accordance with section 476 ;
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of abridged financial statements .

# Care Link Northern Ltd

## Abridged Statement of Financial Position *(continued)*

**30 November 2017**

These abridged financial statements were approved by the board of directors and authorised for issue on 27 June 2018 , and are signed on behalf of the board by:

Mrs A Ashley

Director

Company registration number: 05943978

# Care Link Northern Ltd

## Notes to the Abridged Financial Statements

### Year ended 30 November 2017

#### 1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 57 Clifton Avenue, Hartlepool, TS26 9QW.

#### 2. Statement of compliance

These abridged financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

#### 3. Accounting policies

##### Basis of preparation

The abridged financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The abridged financial statements are prepared in sterling, which is the functional currency of the entity.

##### Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 December 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 8.

##### Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

##### Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

## **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Fixtures and fittings	-	25% reducing balance
Motor vehicles	-	20% straight line

### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

## Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the abridged statement of financial position and the amount of the provision as an expense. Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in profit or loss in the period it arises.

## Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund. When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

## 4. Employee numbers

The average number of persons employed by the company during the year amounted to 52 (2016: 52 ).

## 5. Tangible assets

	£
<b>Cost</b>	
At 1 December 2016	493,063
Additions	2,900
	-----
<b>At 30 November 2017</b>	<b>495,963</b>
	-----
<b>Depreciation</b>	
At 1 December 2016	79,612
Charge for the year	19,661
	-----
<b>At 30 November 2017</b>	<b>99,273</b>
	-----
<b>Carrying amount</b>	
<b>At 30 November 2017</b>	<b>396,690</b>
	-----
At 30 November 2016	413,451
	-----



## 6. Director's advances, credits and guarantees

During the year the director entered into the following advances and credits with the company:

2017			
	Balance brought forward	Advances/ (credits) to the director	Balance outstanding
	£	£	£
Mrs A Ashley	84,127	22,069	106,196
	-----	-----	-----
2016			
	Balance brought forward	Advances/ (credits) to the director	Balance outstanding
	£	£	£
Mrs A Ashley	39,999	44,128	84,127
	-----	-----	-----

## 7. Related party transactions

The company was under the control of Mrs A Ashley throughout the current and previous year. Mrs Ashley is the managing director and controlling shareholder. Dividends totalling £84,000 (£84,000 - 2016) were paid to the director and her family during the year.

## 8. Transition to FRS 102

These are the first abridged financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 December 2015.

No transitional adjustments were required in equity or profit or loss for the year.

# **Care Link Northern Ltd**

## **Management Information**

**Year ended 30 November 2017**

**The following pages do not form part of the abridged financial statements.**

## **Care Link Northern Ltd**

### **Chartered Accountant's Report to the Director on the Preparation of the Unaudited Statutory Abridged Financial Statements of Care Link Northern Ltd**

#### **Year ended 30 November 2017**

As described on the abridged statement of financial position, the director of the company is responsible for the preparation of the abridged financial statements for the year ended 30 November 2017, which comprise the abridged statement of financial position and the related notes. You consider that the company is exempt from an audit under the Companies Act 2006. In accordance with your instructions I have compiled these abridged financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to me.

EDWARD EGGLESTONE & COMPANY Chartered accountant

3 - 5 Scarborough Street Hartlepool TS24 7DA

27 June 2018

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.