

Registrar

COMPANY REGISTRATION NUMBER: 07079128

**A & M Senior Care Services Ltd**  
**Filleted Unaudited Financial Statements**  
**31 January 2018**



**TURPIN BARKER ARMSTRONG**

Chartered Certified Accountants  
Allen House  
1 Westmead Road  
Sutton  
Surrey  
SM1 4LA

# **A & M Senior Care Services Ltd**

## **Financial Statements**

**Year ended 31 January 2018**

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# **A & M Senior Care Services Ltd**

## **Chartered Certified Accountants Report to the Board of Directors on the Preparation of the Unaudited Statutory Financial Statements of A & M Senior Care Services Ltd**

**Year ended 31 January 2018**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A & M Senior Care Services Ltd for the year ended 31 January 2018, which comprise the statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at [www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html](http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html).

This report is made solely to the Board of Directors of A & M Senior Care Services Ltd, as a body, in accordance with the terms of our engagement letter dated 16 October 2018. Our work has been undertaken solely to prepare for your approval the financial statements of A & M Senior Care Services Ltd and state those matters that we have agreed to state to you, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technical-factsheet-163.pdf](http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A & M Senior Care Services Ltd and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that A & M Senior Care Services Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of A & M Senior Care Services Ltd. You consider that A & M Senior Care Services Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of A & M Senior Care Services Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

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FOL TURPIN BARKER ARMSTRONG  
Chartered Certified Accountants

Allen House  
1 Westmead Road  
Sutton  
Surrey  
SM1 4LA

24/10/18

# A & M Senior Care Services Ltd

## Statement of Financial Position

31 January 2018

	Note	2018 £	£	2017 £
<b>Current assets</b>				
Debtors	5	40,994		33,733
Cash at bank and in hand		<u>2</u>		<u>7</u>
		40,996		33,740
<b>Creditors: amounts falling due within one year</b>	6	<u>97,597</u>		<u>118,740</u>
<b>Net current liabilities</b>			<u>56,601</u>	<u>85,000</u>
<b>Total assets less current liabilities</b>			<u>(56,601)</u>	<u>(85,000)</u>
<b>Net liabilities</b>			<u>(56,601)</u>	<u>(85,000)</u>

The statement of financial position  
continues on the following page.

The notes on pages 4 to 6 form part of these financial statements.

# A & M Senior Care Services Ltd

## Statement of Financial Position *(continued)*

31 January 2018

	Note	2018 £	2017 £
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		<u>(56,701)</u>	<u>(85,100)</u>
<b>Shareholders deficit</b>		<u><b>(56,601)</b></u>	<u><b>(85,000)</b></u>

These 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'.

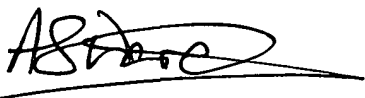
In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the year ending 31 January 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 23 October 2018, and are signed on behalf of the board by:



Anthony S Ward  
Director

Company registration number: 07079128

# **A & M Senior Care Services Ltd**

## **Notes to the Financial Statements**

**Year ended 31 January 2018**

### **1. General information**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is SBC House, Restmor Way, Wallington, Surrey, SM6 7AH.

### **2. Statement of compliance**

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

#### **Going concern**

The financial statements have been prepared on a going concern basis despite the company having overall net liabilities of £56,601 as at 31st January 2018. The shareholders have provided assurances that they will support the company to enable it to meet all liabilities as they fall due for a period of at least twelve months from the date of signing of these accounts. Included in the net liabilities at this date is an amount owed to related parties of £15,215 and they are not seeking immediate repayment in full in order to assist the company in meeting its day-to-day liabilities.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **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.

#### **Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

# A & M Senior Care Services Ltd

## Notes to the Financial Statements *(continued)*

Year ended 31 January 2018

### 3. Accounting policies *(continued)*

#### Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 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 48 (2017: 46).

### 5. Debtors

	2018	2017
	£	£
Trade debtors	<u>40,994</u>	<u>33,733</u>

# **A & M Senior Care Services Ltd**

## **Notes to the Financial Statements** *(continued)*

**Year ended 31 January 2018**

**6. Creditors: amounts falling due within one year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	<b>19,682</b>	18,091
Trade creditors	<b>49,940</b>	38,949
Social security and other taxes	<b>3,836</b>	7,919
Other creditors	<b>24,139</b>	53,781
	<b><u>97,597</u></b>	<b><u>118,740</u></b>

**7. Directors' advances, credits and guarantees**

At no point during the year did advances/credits to the Director's Loan Account result in an overdrawn position.