

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

FOR

RESPIRICARE LIMITED

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FOR THE YEAR ENDED 30 APRIL 2022

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RESPIRICARE LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2022

DIRECTORS:

Mrs N L Beckett
Mrs K N Plumbe

REGISTERED OFFICE:

1 Roscaere Gardens
Bearsted
Maidstone
Kent
ME14 4JF

REGISTERED NUMBER:

07606302 (England and Wales)

ACCOUNTANTS:

Epsom Accounting Limited
Suite 3, Manor House Business Centre
19 Church Street
Leatherhead
Surrey
KT22 8DN

RESPIRICARE LIMITED (REGISTERED NUMBER: 07606302)**BALANCE SHEET****30 APRIL 2022**

	Notes	30.4.22 £	£	30.4.21 £	£
FIXED ASSETS					
Tangible assets	4		55,382		22,119
CURRENT ASSETS					
Debtors	5	59,783		39,562	
Cash at bank and in hand		<u>826,667</u>		<u>418,427</u>	
		886,450		457,989	
CREDITORS					
Amounts falling due within one year	6	<u>154,906</u>		<u>87,417</u>	
NET CURRENT ASSETS			<u>731,544</u>		<u>370,572</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			786,926		392,691
PROVISIONS FOR LIABILITIES	7		<u>1,087</u>		<u>-</u>
NET ASSETS			<u><u>785,839</u></u>		<u><u>392,691</u></u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>785,837</u>		<u>392,689</u>
SHAREHOLDERS' FUNDS			<u><u>785,839</u></u>		<u><u>392,691</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 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

BALANCE SHEET - continued
30 APRIL 2022

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 24 January 2023 and were signed on its behalf by:

Mrs N L Beckett - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022**

1. STATUTORY INFORMATION

RespiriCare 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.

The company previously prepared their financial statements in accordance with the micro-entity provisions and this is the first year that the company has prepared their financial statements in accordance with Section 1A of Financial Reporting Standard 102 (FRS 102 1A).

There were no material measurement or recognition adjustments on the reported financial position and financial performance of the company on the adoption of FRS 102 1A.

Turnover

Turnover represents invoiced sales of goods and services, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration. Turnover from courses held is recognised based on the date the course takes place.

Tangible fixed assets

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

Plant and machinery etc - 33% on cost, 25% on cost and 20% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2021 - 2) .

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2022

4. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 May 2021	19,833	30,167	50,000
Additions	-	52,210	52,210
At 30 April 2022	<u>19,833</u>	<u>82,377</u>	<u>102,210</u>
DEPRECIATION			
At 1 May 2021	8,828	19,053	27,881
Charge for year	<u>1,983</u>	<u>16,964</u>	<u>18,947</u>
At 30 April 2022	<u>10,811</u>	<u>36,017</u>	<u>46,828</u>
NET BOOK VALUE			
At 30 April 2022	<u>9,022</u>	<u>46,360</u>	<u>55,382</u>
At 30 April 2021	<u>11,005</u>	<u>11,114</u>	<u>22,119</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.22 £	30.4.21 £
Trade debtors	59,308	14,977
Other debtors	<u>475</u>	<u>24,585</u>
	<u>59,783</u>	<u>39,562</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.22 £	30.4.21 £
Trade creditors	22,941	11,616
Taxation and social security	95,692	61,038
Other creditors	<u>36,273</u>	<u>14,763</u>
	<u>154,906</u>	<u>87,417</u>

7. PROVISIONS FOR LIABILITIES

	30.4.22 £	30.4.21 £
Deferred tax		
Accelerated capital allowances	<u>1,087</u>	<u>-</u>
		Deferred tax £
Provided during year		<u>1,087</u>
Balance at 30 April 2022		<u>1,087</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2022

7. PROVISIONS FOR LIABILITIES - continued

Following the adoption of FRS 102 1A, deferred tax has been provided for in the financial statements for the year ended 30 April 2022. No prior year adjustment has been made as the potential adjustment is not considered material.

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.