

Unaudited Financial Statements

for the Period 1 January 2020 to 30 September 2020

for

Linking Care Ltd

Linking Care Ltd (Registered number: 10524566)

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for the Period 1 January 2020 to 30 September 2020

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DIRECTORS:

J Vears
S Vears

REGISTERED OFFICE:

18 The Slipway
Marina Keep
Port Solent
Portsmouth
Hampshire
PO6 4TR

REGISTERED NUMBER:

10524566 (England and Wales)

ACCOUNTANTS:

R F Summers & Co
42A Upper High Street
Thame
Oxfordshire
OX9 2DW

Balance Sheet
30 September 2020

	Notes	'20 £	£	'19 £	£
FIXED ASSETS					
Intangible assets	4		-		26,000
Tangible assets	5		-		4,250
			-		30,250
CURRENT ASSETS					
Debtors	6	-		1,096	
Cash at bank		-		3,349	
		-		4,445	
CREDITORS					
Amounts falling due within one year	7	42,736		58,756	
NET CURRENT LIABILITIES			(42,736)		(54,311)
TOTAL ASSETS LESS CURRENT LIABILITIES			(42,736)		(24,061)
CREDITORS					
Amounts falling due after more than one year	8		-		5,121
NET LIABILITIES			(42,736)		(29,182)
CAPITAL AND RESERVES					
Called up share capital			10		10
Retained earnings			(42,746)		(29,192)
			(42,736)		(29,182)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 September 2020.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 September 2020 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 notes form part of these financial statements

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 8 October 2020 and were signed on its behalf by:

J Vears - Director

1. STATUTORY INFORMATION

Linking Care Ltd 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.

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.

Driving Miss Daisy Franchise are being amortised evenly over their estimated useful life of five years.

Tangible fixed assets

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

4 years

Taxation

Taxation for the period 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.

2. **ACCOUNTING POLICIES - continued**

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 period 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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 2 (2019 - 2) .

4. **INTANGIBLE FIXED ASSETS**

	Other intangible assets £
COST	
At 1 January 2020	35,000
Disposals	(26,000)
At 30 September 2020	<u>9,000</u>
AMORTISATION	
At 1 January 2020 and 30 September 2020	<u>9,000</u>
NET BOOK VALUE	
At 30 September 2020	-
At 31 December 2019	<u>26,000</u>

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 January 2020	14,164
Disposals	(4,250)
At 30 September 2020	<u>9,914</u>
DEPRECIATION	
At 1 January 2020 and 30 September 2020	<u>9,914</u>
NET BOOK VALUE	
At 30 September 2020	-
At 31 December 2019	<u>4,250</u>

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

	'20 £	'19 £
Other debtors	<u>-</u>	<u>1,096</u>

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

	'20 £	'19 £
Taxation and social security	-	239
Other creditors	<u>42,736</u>	<u>58,517</u>
	<u>42,736</u>	<u>58,756</u>

8. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	'20 £	'19 £
Hire purchase contracts and finance leases	<u>-</u>	<u>5,121</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.