

**DECKCHAIR CARE LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2021**

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FOR THE YEAR ENDED 31 MAY 2021

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**DECKCHAIR CARE LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MAY 2021**

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**DIRECTORS:**

Mrs D L Wilkinson  
Mrs C Clawley

**REGISTERED OFFICE:**

Clarke Nicklin House  
Brooks Drive  
Cheadle Royal Business Park  
Cheadle  
Cheshire  
SK8 3TD

**REGISTERED NUMBER:**

10762615 (England and Wales)

**ACCOUNTANTS:**

Clarke Nicklin LLP  
Chartered Accountants  
Clarke Nicklin House  
Brooks Drive  
Cheadle Royal Business Park  
Cheadle  
Cheshire  
SK8 3TD

**BALANCE SHEET**  
**31 MAY 2021**

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		726		994
<b>CURRENT ASSETS</b>					
Debtors	5	34,119		22,845	
Cash at bank and in hand		<u>40,298</u>		<u>20,648</u>	
		74,417		43,493	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>56,967</u>		<u>42,301</u>	
<b>NET CURRENT ASSETS</b>			<u>17,450</u>		<u>1,192</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			18,176		2,186
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(40,834)		-
<b>PROVISIONS FOR LIABILITIES</b>	8		(137)		(188)
<b>NET (LIABILITIES)/ASSETS</b>			<u>(22,795)</u>		<u>1,998</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		1		1
Retained earnings			<u>(22,796)</u>		<u>1,997</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(22,795)</u>		<u>1,998</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2021 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.

**BALANCE SHEET - continued**  
**31 MAY 2021**

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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 28 February 2022 and were signed on its behalf by:

Mrs C Clawley - Director

Mrs D L Wilkinson - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2021**

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**1. STATUTORY INFORMATION**

Deckchair Care 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.

**Going concern**

The directors have reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The directors have reached this conclusion giving due consideration to the projected future performance of the company and any potential risk that might impact the company's ability to meet its required solvency levels. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

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

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

**Government grants**

Grant income receivable under the Coronavirus Job Retention Scheme ("CJRS") is recognized in the Income Statement on a straight line basis over the furlough period for each relevant employee.

**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.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2021

## 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 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 18 (2020 - 16) .

## 4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 June 2020	996	1,849	2,845
Additions	-	300	300
At 31 May 2021	<u>996</u>	<u>2,149</u>	<u>3,145</u>
<b>DEPRECIATION</b>			
At 1 June 2020	385	1,466	1,851
Charge for year	152	416	568
At 31 May 2021	<u>537</u>	<u>1,882</u>	<u>2,419</u>
<b>NET BOOK VALUE</b>			
At 31 May 2021	<u>459</u>	<u>267</u>	<u>726</u>
At 31 May 2020	<u>611</u>	<u>383</u>	<u>994</u>

## 5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	2,580	-
Other debtors	1,069	1,069
Prepayments	<u>30,470</u>	<u>21,776</u>
	<u>34,119</u>	<u>22,845</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MAY 2021**

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

	2021	2020
	£	£
Bank loans and overdrafts	9,167	-
Tax	-	628
Social security and other taxes	3,367	1,533
Other creditors	1,000	694
Directors' current accounts	25,166	25,166
Accrued expenses	18,267	14,280
	<u>56,967</u>	<u>42,301</u>

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

	2021	2020
	£	£
Bank loans - 1-2 years	10,000	-
Bank loans - 2-5 years	30,000	-
Bank loans more 5 yr by instal	834	-
	<u>40,834</u>	<u>-</u>

Amounts falling due in more than five years:

Repayable by instalments		
Bank loans more 5 yr by instal	<u>834</u>	<u>-</u>

**8. PROVISIONS FOR LIABILITIES**

	2021	2020
	£	£
Deferred tax	<u>137</u>	<u>188</u>
		Deferred tax
		£
Balance at 1 June 2020		188
Provided during year		(51)
Balance at 31 May 2021		<u>137</u>

**9. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2021	2020
			£	£
100	Ordinary	£0.01	<u>1</u>	<u>1</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MAY 2021**

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**10. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

Loans introduced by the directors are repayable on demand, unsecured and charged 10% interest per annum.

**11. ULTIMATE CONTROLLING PARTY**

The controlling party of the company are both directors which have equal shareholding in the company.

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.