

DECKCHAIR CARE LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

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FOR THE YEAR ENDED 31 MAY 2023

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DECKCHAIR CARE LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MAY 2023**

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 2023

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	4		509		522
CURRENT ASSETS					
Debtors	5	34,775		31,306	
Cash at bank and in hand		<u>34,523</u>		<u>32,085</u>	
		69,298		63,391	
CREDITORS					
Amounts falling due within one year	6	<u>40,722</u>		<u>41,477</u>	
NET CURRENT ASSETS			<u>28,576</u>		<u>21,914</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			29,085		22,436
CREDITORS					
Amounts falling due after more than one year	7		(28,833)		(30,833)
PROVISIONS FOR LIABILITIES	8		<u>(127)</u>		<u>(99)</u>
NET ASSETS/(LIABILITIES)			<u>125</u>		<u>(8,496)</u>
CAPITAL AND RESERVES					
Called up share capital	9		1		1
Retained earnings			<u>124</u>		<u>(8,497)</u>
SHAREHOLDERS' FUNDS			<u>125</u>		<u>(8,496)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2023 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 2023

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 2024 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 2023**

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

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2023

2. ACCOUNTING POLICIES - continued

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 16 (2022 - 16) .

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 June 2022	1,101	2,149	3,250
Additions	-	288	288
At 31 May 2023	<u>1,101</u>	<u>2,437</u>	<u>3,538</u>
DEPRECIATION			
At 1 June 2022	679	2,049	2,728
Charge for year	105	196	301
At 31 May 2023	<u>784</u>	<u>2,245</u>	<u>3,029</u>
NET BOOK VALUE			
At 31 May 2023	<u>317</u>	<u>192</u>	<u>509</u>
At 31 May 2022	<u>422</u>	<u>100</u>	<u>522</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	749	1,133
Other debtors	1,549	2,549
Prepayments	<u>32,477</u>	<u>27,624</u>
	<u>34,775</u>	<u>31,306</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2023

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts	6,000	10,000
Tax	12,201	-
Social security and other taxes	830	1,548
Other creditors	917	406
Directors' current accounts	6,277	16,182
Accrued expenses	14,497	13,341
	<u>40,722</u>	<u>41,477</u>

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

	2023	2022
	£	£
Bank loans - 1-2 years	6,000	10,000
Bank loans - 2-5 years	22,833	20,833
	<u>28,833</u>	<u>30,833</u>

8. PROVISIONS FOR LIABILITIES

	2023	2022
	£	£
Deferred tax	<u>127</u>	<u>99</u>
		Deferred tax
		£
Balance at 1 June 2022		99
Provided during year		28
Balance at 31 May 2023		<u>127</u>

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2023	2022
Number:	Class:	Nominal value:	£	£
100	Ordinary	£0.01	<u>1</u>	<u>1</u>

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.