

BDM CARE LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2019

BDM CARE LIMITED
UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

BDM CARE LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2019

Directors	Mr D Masterson Mrs B Masterson
Company Number	SC433514 (Scotland)
Registered Office	126 Perth Road Blairgowrie PH10 6EQ
Accountants	Townley & Co Ltd Warrington Business Centre 67 Bewsey Street Warrington WA2 7JQ

BDM CARE LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2019

	Notes	2019 £	2018 £
Fixed assets			
Tangible assets	<u>5</u>	13,217	16,521
Current assets			
Debtors	6	46,000	2,081
Cash at bank and in hand		240,929	173,068
		<u>286,929</u>	<u>175,149</u>
Creditors: amounts falling due within one year	<u>7</u>	(63,765)	(47,602)
Net current assets		<u>223,164</u>	<u>127,547</u>
Net assets		<u>236,381</u>	<u>144,068</u>
Capital and reserves			
Called up share capital	<u>8</u>	2	2
Profit and loss account		236,379	144,066
Shareholders' funds		<u>236,381</u>	<u>144,068</u>

For the year ending 30 September 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 11 June 2020 and were signed on its behalf by

Mr D Masterson
Director

Company Registration No. SC433514

BDM CARE LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2019

1 Statutory information

BDM Care Limited is a private company, limited by shares, registered in Scotland, registration number SC433514. The registered office is 126 Perth Road, Blairgowrie, PH10 6EQ.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover represents the value of work carried out in respect of services provided to customers.

Tangible fixed assets policy

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	20% on reducing balance
Fixtures & fittings	20% on reducing balance
Computer equipment	20% on reducing balance

Intangible fixed assets

Intangible fixed assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight basis over their estimated useful economic lives. Impairment of intangible fixed assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

Pension costs

Contributions in respect of the company's defined contribution pension scheme are charged to the profit and loss account for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

Foreign exchange

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rates of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

BDM CARE LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2019

4 Intangible fixed assets	Goodwill	Other	Total
	£	£	£
Cost			
At 1 October 2018	5,556	7,306	12,862
At 30 September 2019	5,556	7,306	12,862
Amortisation			
At 1 October 2018	5,556	7,306	12,862
At 30 September 2019	5,556	7,306	12,862
Net book value			
At 30 September 2019	-	-	-

5 Tangible fixed assets	Plant & machinery	Fixtures & fittings	Computer equipment	Total
	£	£	£	£
Cost or valuation	At cost	At cost	At cost	
At 1 October 2018	9,568	21,125	2,531	33,224
At 30 September 2019	9,568	21,125	2,531	33,224
Depreciation				
At 1 October 2018	3,941	11,472	1,290	16,703
Charge for the year	1,125	1,931	248	3,304
At 30 September 2019	5,066	13,403	1,538	20,007
Net book value				
At 30 September 2019	4,502	7,722	993	13,217
At 30 September 2018	5,627	9,653	1,241	16,521

6 Debtors	2019	2018
	£	£
Trade debtors	-	2,081
Other debtors	46,000	-
	46,000	2,081

7 Creditors: amounts falling due within one year	2019	2018
	£	£
Trade creditors	-	2,093
Taxes and social security	27,250	10,227
Other creditors	2,433	1,200
Loans from directors	34,082	34,082
	63,765	47,602

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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2019

8 Share capital	2019	2018
	£	£
Allotted, called up and fully paid:		
2 Ordinary shares of £1 each	2	2

9 Controlling party

The company is under the control of the directors by virtue of their shareholdings.

10 Average number of employees

During the year the average number of employees was 26 (2018: 26).

