

**BDM CARE LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2021**

BDM CARE LIMITED
UNAUDITED ACCOUNTS
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BDM CARE LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2021

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 31 OCTOBER 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	<u>5</u>	376,847	18,146
Current assets			
Debtors	6	61,000	61,000
Cash at bank and in hand		102,764	415,412
		<u>163,764</u>	<u>476,412</u>
Creditors: amounts falling due within one year	<u>7</u>	(46,045)	(57,786)
Net current assets		<u>117,719</u>	<u>418,626</u>
Total assets less current liabilities		494,566	436,772
Creditors: amounts falling due after more than one year	<u>8</u>	-	(92,000)
Provisions for liabilities			
Deferred tax		(2,758)	(2,550)
Net assets		<u>491,808</u>	<u>342,222</u>
Capital and reserves			
Called up share capital	<u>9</u>	2	2
Profit and loss account		491,806	342,220
Shareholders' funds		<u>491,808</u>	<u>342,222</u>

For the year ending 31 October 2021 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 18 May 2022 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 31 OCTOBER 2021

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.

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

BDM CARE LIMITED
NOTES TO THE ACCOUNTS
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4 Intangible fixed assets	Goodwill	Other	Total
	£	£	£
Cost			
At 1 November 2020	5,556	7,306	12,862
At 31 October 2021	5,556	7,306	12,862
Amortisation			
At 1 November 2020	5,556	7,306	12,862
At 31 October 2021	5,556	7,306	12,862
Net book value			
At 31 October 2021	-	-	-

5 Tangible fixed assets	Land & buildings	Plant & machinery	Fixtures & fittings	Computer equipment	Total
	£	£	£	£	£
Cost or valuation	At cost	At cost	At cost	At cost	
At 1 November 2020	-	13,720	26,133	3,319	43,172
Additions	362,330	-	-	-	362,330
At 31 October 2021	362,330	13,720	26,133	3,319	405,502
Depreciation					
At 1 November 2020	-	6,941	16,161	1,924	25,026
Charge for the year	-	1,356	1,994	279	3,629
At 31 October 2021	-	8,297	18,155	2,203	28,655
Net book value					
At 31 October 2021	362,330	5,423	7,978	1,116	376,847
At 31 October 2020	-	6,779	9,972	1,395	18,146

6 Debtors: amounts falling due within one year	2021	2020
	£	£
Other debtors	61,000	61,000

7 Creditors: amounts falling due within one year	2021	2020
	£	£
Taxes and social security	42,606	31,291
Other creditors	2,717	2,412
Loans from directors	722	24,083
	46,045	57,786

8 Creditors: amounts falling due after more than one year	2021	2020
	£	£
Bank loans	-	92,000

BDM CARE LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2021

9 Share capital

2021

2020

£

£

Allotted, called up and fully paid:

2 Ordinary shares of £1 each

2

2

10 Controlling party

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

11 Average number of employees

During the year the average number of employees was 29 (2020: 27).

