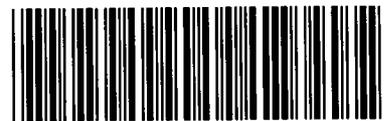


**COMPANY REGISTRATION NUMBER: 03695292**

**April Complete Care Solutions Limited**  
**Filleted Unaudited Financial Statements**  
**For the year ended**  
**30 April 2019**

THURSDAY



A31 \*A89I2QMI\* #354  
11/07/2019  
COMPANIES HOUSE

# **April Complete Care Solutions Limited**

## **Financial Statements**

**Year ended 30 april 2019**

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<b>Contents</b>	<b>Page</b>
Officers and professional advisers	<b>1</b>
Chartered accountant's report to the director on the preparation of the unaudited statutory financial statements	<b>2</b>
Statement of financial position	<b>3</b>
Notes to the financial statements	<b>5</b>

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# **April Complete Care Solutions Limited**

## **Officers and Professional Advisers**

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<b>Director</b>	Mrs D Hooper
<b>Company secretary</b>	Mrs A Jones
<b>Registered office</b>	14 Hendre Road Pencoed Bridgend CF35 5NW
<b>Accountants</b>	Clay Shaw Thomas Ltd Chartered accountants 2 Oldfield Road Bocam Park Bridgend CF35 5LJ
<b>Bankers</b>	Barclays Bank Plc 1 The Rhiw Nolton Street Bridgend CF31 3BL

## **April Complete Care Solutions Limited**

### **Chartered Accountant's Report to the Director on the Preparation of the Unaudited Statutory Financial Statements of April Complete Care Solutions Limited**

**Year ended 30 april 2019**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of April Complete Care Solutions Limited for the year ended 30 April 2019, which comprise the statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/en/membership/regulations-standards-and-guidance](http://www.icaew.com/en/membership/regulations-standards-and-guidance).

Our work has been undertaken in accordance with ICAEW Technical Release 07/16 AAF as detailed at [www.icaew.com/compilation](http://www.icaew.com/compilation).



CLAY SHAW THOMAS LTD  
Chartered accountants

08.07.2019

2 Oldfield Road  
Bocarn Park  
Bridgend  
CF35 5LJ

# April Complete Care Solutions Limited

## Statement of Financial Position

30 april 2019

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	Note	2019 £	£	2018 £
<b>Fixed assets</b>				
Tangible assets	5		115,724	117,407
<b>Current assets</b>				
Debtors	6	35,571		23,498
Cash at bank and in hand		115,780		111,327
		151,351		134,825
<b>Creditors: amounts falling due within one year</b>	7	32,054		37,811
<b>Net current assets</b>			119,297	97,014
<b>Total assets less current liabilities</b>			235,021	214,421
<b>Creditors: amounts falling due after more than one year</b>	8		10,567	17,950
<b>Provisions</b>				
Taxation including deferred tax			667	413
<b>Net assets</b>			223,787	196,058

The statement of financial position  
continues on the following page.

**The notes on pages 5 to 8 form part of these financial statements.**

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# April Complete Care Solutions Limited

## Statement of Financial Position *(continued)*

30 april 2019

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	Note	2019 £	£	2018 £
<b>Capital and reserves</b>				
Called up share capital			<b>100</b>	100
Profit and loss account			<b>223,687</b>	195,958
<b>Shareholders funds</b>			<b>223,787</b>	<b>196,058</b>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 30 April 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 03.07.2019, and are signed on behalf of the board by:



Mrs D Hooper  
Director

Company registration number: 03695292

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The notes on pages 5 to 8 form part of these financial statements.

# April Complete Care Solutions Limited

## Notes to the Financial Statements

Year ended 30 april 2019

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### 1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 14 Hendre Road, Pencoed, Bridgend, CF35 5NW.

### 2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Revenue recognition

The turnover shown in the profit and loss account represents amounts invoiced during the year for the provision of care services.

Revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period provided that the outcome can be reliably estimated. When the outcome cannot be reliably estimated, revenue is recognised only to the extent that expenses recognised are recoverable.

#### Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# April Complete Care Solutions Limited

## Notes to the Financial Statements *(continued)*

### Year ended 30 april 2019

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#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold land and property	-	2% straight line
Fixtures, fittings and equipment	-	20% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

##### Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in profit or loss in the period it arises.

# April Complete Care Solutions Limited

## Notes to the Financial Statements *(continued)*

### Year ended 30 april 2019

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#### 4. Employee numbers

The average number of persons employed by the company during the year amounted to 27 (2018: 27).

#### 5. Tangible assets

	Land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 May 2018	150,917	32,687	<b>183,604</b>
Additions	–	2,196	<b>2,196</b>
<b>At 30 April 2019</b>	<u>150,917</u>	<u>34,883</u>	<u><b>185,800</b></u>
<b>Depreciation</b>			
At 1 May 2018	35,683	30,514	<b>66,197</b>
Charge for the year	3,018	861	<b>3,879</b>
<b>At 30 April 2019</b>	<u>38,701</u>	<u>31,375</u>	<u><b>70,076</b></u>
<b>Carrying amount</b>			
<b>At 30 April 2019</b>	<u>112,216</u>	<u>3,508</u>	<u><b>115,724</b></u>
At 30 April 2018	<u>115,234</u>	<u>2,173</u>	<u>117,407</u>

#### 6. Debtors

	2019 £	2018 £
Trade debtors	<b>13,877</b>	15,721
Other debtors	<b>21,694</b>	<u>7,777</u>
	<u><b>35,571</b></u>	<u>23,498</u>

#### 7. Creditors: amounts falling due within one year

	2019 £	2018 £
Bank loans and overdrafts	<b>7,032</b>	6,662
Trade creditors	<b>208</b>	–
Corporation tax	<b>6,964</b>	10,847
Social security and other taxes	<b>3,059</b>	4,370
Other creditors	<b>14,791</b>	<u>15,932</u>
	<u><b>32,054</b></u>	<u>37,811</u>

#### 8. Creditors: amounts falling due after more than one year

	2019 £	2018 £
Bank loans and overdrafts	<b>10,567</b>	<u>17,950</u>

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# April Complete Care Solutions Limited

## Notes to the Financial Statements *(continued)*

Year ended 30 april 2019

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### 9. Director's advances, credits and guarantees

During the year, transactions with the director Mrs D Hooper were as follows:

	<b>2019</b>
	<b>£</b>
Balance owed to the director 1 May 2018	<b>(230)</b>
Monies introduced	<b>(29,832)</b>
Monies drawn	<b>43,300</b>
Balance owing from the director 30 April 2019	<b><u>13,238</u></b>

There are no set terms or interest payable on the above loan.

### 10. Controlling party

The ultimate controlling party is Mrs D L Hooper who owns 51% of the issued share capital.

### 11. Charge on assets

The mortgage is secured on the freehold property 14 Hendre Road, Pencoed for £17,599 in favour of Monmouthshire Building Society.