

**Unaudited Financial Statements for the Year Ended 30 September 2022**

**for**

**Focus Care Wales Limited**

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for the Year Ended 30 September 2022**

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**Focus Care Wales Limited**  
**Company Information**  
**for the Year Ended 30 September 2022**

**DIRECTORS:**

T Gilmore  
Ms H M Ollivier  
Ms A Rose

**SECRETARY:**

S Dewhurst

**REGISTERED OFFICE:**

151 Stanley Road  
Bootle  
Liverpool  
L20 3DL

**REGISTERED NUMBER:**

06383759 (England and Wales)

**ACCOUNTANTS:**

Alexander Myerson & Co Limited  
Alexander House  
61 Rodney Street  
Liverpool  
Merseyside  
L1 9ER

**Focus Care Wales Limited (Registered number: 06383759)**

**Balance Sheet**  
**30 September 2022**

	Notes	30.9.22 £	£	30.9.21 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		3,161		3,117
<b>CURRENT ASSETS</b>					
Debtors	5	214,871		204,996	
Cash at bank and in hand		<u>42,907</u>		<u>77,874</u>	
		257,778		282,870	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>41,525</u>		<u>66,868</u>	
<b>NET CURRENT ASSETS</b>			<u>216,253</u>		<u>216,002</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>219,414</u>		<u>219,119</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		2		2
Retained earnings		<u>219,412</u>		<u>219,117</u>	
<b>SHAREHOLDERS' FUNDS</b>			<u>219,414</u>		<u>219,119</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 27 July 2023 and were signed on its behalf by:

Ms H M Ollivier - Director

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 30 September 2022**

**1. STATUTORY INFORMATION**

Focus Care Wales 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.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The company is a qualifying entity for the purposes of FRS 102, being a member of a group where the parent of that group prepares publicly available consolidated financial statements, including this company, which are intended to give a true and fair view of the assets, liabilities, financial position and profit or loss of the group. The company has therefore taken advantage of exemptions from the following disclosure requirements:

- Section 7 "Statement of Cash flows": Presentation of a statement of cash flow and related notes and disclosures;
- Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Instrument Issues": Interest income/expenses and net gains/losses for each category of financial instrument; basis of determining fair values; details of collateral, loan defaults or breaches, details of hedges, hedging fair value changes recognised in profit or loss and in other comprehensive income;
- Section 26 "Share based Payment": Share based payment expenses charged to profit or loss, reconciliation of opening and closing number and weighted average exercise price of share options, how the fair value of options granted was measured, measurement and carrying amount of liabilities for cash-settled share based payments, explanation of modifications to arrangements;
- Section 33 "Related Party Disclosures": Compensation for key management personnel.

The financial statements of the company are consolidated in the financial statements of Expect Ltd. These consolidated financial statements are available from its registered office, 151 Stanley Road, Bootle, Liverpool, L20 3DL.

**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.

Plant and machinery etc                      - 20% on reducing balance

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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 30 September 2022**

**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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**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.

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. When a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

**Group relief**

The financial statements have been prepared on the assumption that group relief will be used to facilitate the transfer of corporation tax losses between companies in the group. No compensation is made in respect of any loss relief between companies.

**Gift aid to parent charity**

The company donates its taxable profits for the reporting period under the gift aid scheme, subject to there being sufficient reserves. These gift aid payments are recognised as distributions to owners of equity within retained earnings.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 26 (2021 - 30) .

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 September 2022**

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 October 2021	19,444
Additions	834
At 30 September 2022	<u>20,278</u>
<b>DEPRECIATION</b>	
At 1 October 2021	16,327
Charge for year	790
At 30 September 2022	<u>17,117</u>
<b>NET BOOK VALUE</b>	
At 30 September 2022	<u>3,161</u>
At 30 September 2021	<u>3,117</u>

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

	30.9.22	30.9.21
	£	£
Trade debtors	110,547	136,261
Other debtors	<u>104,324</u>	<u>68,735</u>
	<u>214,871</u>	<u>204,996</u>

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

	30.9.22	30.9.21
	£	£
Trade creditors	3,367	391
Taxation and social security	7,679	13,937
Other creditors	<u>30,479</u>	<u>52,540</u>
	<u>41,525</u>	<u>66,868</u>

**7. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	30.9.22	30.9.21
	£	£
Within one year	<u>4,000</u>	<u>5,700</u>

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.9.22	30.9.21
			£	£
2	Ordinary	£2	<u>2</u>	<u>2</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 September 2022**

**9. RELATED PARTY TRANSACTIONS**

The company has taken advantage of the disclosure exemptions to which it is entitled regarding transactions with its parent as a 100% owned subsidiary company within the group.

**10. PARENT COMPANY**

Expect Ltd is the parent company of Focus Care Wales Limited, which draws up consolidated financial statements. The address of Expect Ltd's registered office and principle place of business is 151 Stanley Road, Bootle, Liverpool, Merseyside, L20 3DL.



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