Registered number: 08343185

SAS HEALTHCARE LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

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For The Year Ended 30 April 2022

Contents

Sas Healthcare Limited
Balance Sheet
As at 30 April 2022

Registered number: 08343185

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Intangible Assets	**3**		18,206		18,651
Tangible Assets	**4**		33,030		11,969
			51,236		30,620
CURRENT ASSETS					
Stocks	**5**	50,423		68,422	
Debtors	**6**	357,977		295,459	
Cash at bank and in hand		261,928		283,646	
		670,328		647,527	
Creditors: Amounts Falling Due Within One Year	**7**	(397,456)		(337,079)	
NET CURRENT ASSETS (LIABILITIES)			272,872		310,448
TOTAL ASSETS LESS CURRENT LIABILITIES			324,108		341,068
NET ASSETS			324,108		341,068
CAPITAL AND RESERVES					
Called up share capital	**8**		30		30
Profit and Loss Account			324,078		341,038
SHAREHOLDERS' FUNDS			324,108		341,068

For the year ending 30 April 2022 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Mohammed Ishaq

Director
20/08/2022

The notes on pages 3 to 6 form part of these financial statements.

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of .... years.

1.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	25% reducing balance basis
Fixtures & Fittings	4 years straight line basis
Computer Equipment	3 years straight line basis

1.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

1.6. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

2. Average Number of Employees

Average number of employees, including directors, during the year was: 18 (2021: 18)

3. Intangible Assets

	Goodwill
	£
Cost	
As at 1 May 2021	22,248
As at 30 April 2022	22,248
Amortisation	
As at 1 May 2021	3,597
Provided during the period	445
As at 30 April 2022	4,042
Net Book Value	
As at 30 April 2022	18,206
As at 1 May 2021	18,651

4. Tangible Assets

	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 May 2021	12,942	99,012	18,459	130,413
Additions	-	30,563	3,248	33,811
As at 30 April 2022	12,942	129,575	21,707	164,224
Depreciation				
As at 1 May 2021	9,516	92,970	15,958	118,444
Provided during the period	856	8,904	2,990	12,750
As at 30 April 2022	10,372	101,874	18,948	131,194
Net Book Value				
As at 30 April 2022	2,570	27,701	2,759	33,030
As at 1 May 2021	3,426	6,042	2,501	11,969

5. Stocks

	2022	2021
	£	£
Stock - finished goods	50,423	68,422
	50,423	68,422

6. Debtors

	2022	2021
	£	£
Due within one year		
Trade debtors	213,120	265,654
Other debtors	144,857	29,805
	357,977	295,459

7. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Trade creditors	353,255	265,542
Other creditors	1,298	40,020
Taxation and social security	42,903	31,517
	397,456	337,079

8. Share Capital

	2022	2021
Allotted, Called up and fully paid	30	30

9. Dividends

	2022	2021
	£	£
On equity shares:		
Interim dividend paid	195,000	48,000
Final dividend paid	25,000	-
	220,000	48,000

10. General Information

Sas Healthcare Limited is a private company, limited by shares, incorporated in England & Wales, registered number 08343185 . The registered office is 208 Finney Lane, Heald Green, Cheadle, Cheshire, SK8 3QA.