

**DOMUS LIVE-IN CARE LIMITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 30 APRIL 2020**

**BALANCE SHEET**  
**AS AT 30 APRIL 2020**

	Note	2020 £	Unaudited 2019 £
<b>Current assets</b>			
Debtors: amounts falling due within one year	5	57,575	21,714
Cash at bank and in hand		13,672	298
		<u>71,247</u>	<u>22,012</u>
Creditors: amounts falling due within one year	6	(147,945)	(101,594)
<b>Net current liabilities</b>		<u>(76,698)</u>	<u>(79,582)</u>
<b>Total assets less current liabilities</b>		<u>(76,698)</u>	<u>(79,582)</u>
<b>Net liabilities</b>		<u>(76,698)</u>	<u>(79,582)</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(76,798)	(79,682)
		<u>(76,698)</u>	<u>(79,582)</u>

The financial statements have been prepared 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 financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

**Mr D R McDowell**  
Director

Date: 9 November 2020

The notes on pages 2 to 5 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2020**

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**1. General information**

Domus Live-In Care Limited is a private company, limited by shares, registered in England and Wales. The company's registered office address is 1 Cooden Sea Road, Little Common, Bexhill-On-Sea, East Sussex, TN39 4SJ.

The financial statements are presented in sterling which is the functional currency of the Company and rounded to the nearest £1.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

**2.2 Going concern**

The financial statements have been prepared on a going concern basis. The Directors have considered relevant information, including the annual budget, forecast future cashflows and the impact of subsequent events in making their assessment. The COVID-19 pandemic and the ensuing economic shutdown has not had a significant impact on the company's operations. In response to the COVID-19 pandemic, the Directors have performed a robust analysis of forecast future cash flows taking into account the potential impact on the business of possible future scenarios arising from the impact of COVID-19. This analysis also considers the effectiveness of available measures to assist in mitigating the impact of COVID-19.

Based on these assessments and having regard to the resources available to the entity, the Directors have concluded that there is no material uncertainty and that they can continue to adopt the going concern basis in preparing the accounts.

**2.3 Turnover**

Turnover represents the invoiced value of sales of goods and services, and together with the value of work completed at the Balance Sheet date.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2020**

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**2. Accounting policies (continued)**

**2.4 Pensions**

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.

**Defined contribution pension plan**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in the Statement of income and retained earnings when they fall due. Amounts not paid are shown in accruals as a liability in the Balance sheet. The assets of the plan are held separately from the Company in independently administered funds.

**2.5 Taxation**

Tax is recognised in the Statement of income and retained earnings, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

**2.6 Financial instruments**

The company only enters into basic financial instruments.

Debtors, creditors and loans which are repayable within one year with no stated interest rate are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account under other administrative expenses.

Loans and borrowings which are payable in more than one year are initially recognised at the transaction price including transaction costs. Subsequently they are measured at amortised cost using the effective interest rate method, less impairment.

**2.7 Value added tax (VAT)**

The company provides healthcare services which are regarded as being exempt from VAT. Consequently all transactions are accounted for inclusive of any VAT incurred.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2020**

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**3. Judgements in applying accounting policies and key sources of estimation uncertainty**

In the application of the Company's accounting policies, management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revision to the accounting estimates are recognised in the period in which the estimate is revised if the revisions affect only one period, or in the period of revision and future periods if the revision affects both current and future periods.

Key estimates and judgements are as follows:

The amounts recoverable on contract represents the value of work completed at the balance sheet date but not invoiced until after the year end. This is a calculation based on the previous 4 weekly billing cycle, compared to the days remaining to the year end since the previous billing cycle. This estimate has proved to be historically reliable.

A payroll accrual is also calculated in the same manner as the income accrual above but using payroll cycles.

**4. Employees**

The average monthly number of employees, including directors, during the year was 13 (2019 - 15).

**5. Debtors**

	<b>2020</b>	Unaudited 2019
	<b>£</b>	<b>£</b>
Trade debtors	<b>53,148</b>	19,711
Prepayments and accrued income	<b>4,427</b>	2,003
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	<b>57,575</b>	21,714
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**NOTES TO THE FINANCIAL STATEMENTS  
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**6. Creditors: Amounts falling due within one year**

	2020	Unaudited 2019
	£	£
Trade creditors	423	670
Amounts owed to group undertakings	131,631	93,502
Corporation tax	677	-
Other taxation and social security	3,833	3,033
Other creditors	91	-
Accruals and deferred income	11,290	4,389
	<u>147,945</u>	<u>101,594</u>

**7. Related party transactions**

Care at Home Services (South East) Limited is the company's ultimate parent undertaking.

The company has taken advantage of the exemption not to disclose transactions with other members of the group headed by Care at Home Services (South East) Limited.

**8. Controlling party**

The immediate and ultimate parent undertaking, and the parent of both the largest and smallest group for which consolidated accounts are available is Care at Home Services (South East) Limited. The company is registered in England and Wales at 1 Cooden Sea Road, Little Common, Bexhill-On-Sea, East Sussex, TN39 4SJ.

The ultimate controlling party is Mrs D McDowell, through her majority shareholding in Care at Home Services (South East) Limited, the ultimate parent company.

**9. Auditors' information**

The auditors' report on the financial statements for the year ended 30 April 2020 was unqualified.

The audit report was signed on 20 November 2020 by Duncan Cochrane-Dyet BSc BFP FCA (Senior statutory auditor) on behalf of MHA MacIntyre Hudson.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.