

**CLARENDON HOUSE CARE LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

Saymur Accountants

4th Floor, Metroline House
118 - 122 College Road
Harrow
Middlesex
HA1 1BQ

Clarendon House Care Limited
Unaudited Financial Statements
For The Year Ended 31 March 2022

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Clarendon House Care Limited
Balance Sheet
As at 31 March 2022

Registered number: 09921224

		2022		2021	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		241,522		244,546
			241,522		244,546
CURRENT ASSETS					
Debtors	4	611,902		605,143	
Cash at bank and in hand		367,630		238,712	
		979,532		843,855	
Creditors: Amounts Falling Due Within One Year	5	(210,482)		(134,612)	
NET CURRENT ASSETS (LIABILITIES)			769,050		709,243
TOTAL ASSETS LESS CURRENT LIABILITIES			1,010,572		953,789
Creditors: Amounts Falling Due After More Than One Year	6		(395,889)		(471,254)
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(4,922)		(4,572)
NET ASSETS			609,761		477,963
CAPITAL AND RESERVES					
Called up share capital	7		267,511		267,511
Profit and Loss Account			342,250		210,452
SHAREHOLDERS' FUNDS			609,761		477,963

Clarendon House Care Limited
Balance Sheet (continued)
As at 31 March 2022

For the year ending 31 March 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 Abbas Nurmohamed

Director

28/12/2022

The notes on pages 3 to 5 form part of these financial statements.

Clarendon House Care Limited
Notes to the Financial Statements
For The Year Ended 31 March 2022

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. 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. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. 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:

Freehold	2% on cost
Plant & Machinery	15% reducing balance
Fixtures & Fittings	15% reducing balance

1.4. 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 years 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 assets reflect 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.

1.5. Pensions

The company operates a defined pension contribution scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

1.6. Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Clarendon House Care Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2022

1.7. Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

	2022	2021
Employees	19	20
	<u>19</u>	<u>20</u>

3. Tangible Assets

	Land & Property			
	Freehold	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 April 2021	243,174	17,650	24,325	285,149
Additions	-	-	6,410	6,410
As at 31 March 2022	<u>243,174</u>	<u>17,650</u>	<u>30,735</u>	<u>291,559</u>
Depreciation				
As at 1 April 2021	22,694	8,469	9,440	40,603
Provided during the period	4,863	1,377	3,194	9,434
As at 31 March 2022	<u>27,557</u>	<u>9,846</u>	<u>12,634</u>	<u>50,037</u>
Net Book Value				
As at 31 March 2022	<u>215,617</u>	<u>7,804</u>	<u>18,101</u>	<u>241,522</u>
As at 1 April 2021	<u>220,480</u>	<u>9,181</u>	<u>14,885</u>	<u>244,546</u>

4. Debtors

	2022	2021
	£	£
Due within one year		
Trade debtors	68,273	62,719
Prepayments and accrued income	1,089	1,670
Other debtors	2,418	2,418
Amounts owed by group undertakings	<u>540,122</u>	<u>538,336</u>
	<u>611,902</u>	<u>605,143</u>

Clarendon House Care Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2022

5. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Trade creditors	38,786	35,034
Bank loans and overdrafts	42,271	-
Corporation tax	60,077	37,961
Other taxes and social security	8,623	7,390
Net wages	16,188	24,659
Other creditors	-	2,879
Pensions payable	569	1,089
Accruals and deferred income	11,320	14,740
Directors' loan accounts	32,648	10,860
	<u>210,482</u>	<u>134,612</u>

6. Creditors: Amounts Falling Due After More Than One Year

	2022	2021
	£	£
Bank loans > 1 year	395,889	471,254
	<u>395,889</u>	<u>471,254</u>

7. Share Capital

			2022	2021
Allotted, Called up and fully paid			267,511	267,511
	Value	Number	2022	2021
Allotted and called up	£		£	£
Ordinary Shares	1.000	267511	267,511	267,511

8. Post Balance Sheet Events

After the balance sheet date, we have seen macro-economic uncertainty with regard to the general trading conditions as a result of COVID-19 (coronavirus) outbreak leading to disruption to business activity. The directors consider the emergence and spread of COVID-19 to be non-adjusting post-balance sheet event. Given the inherent uncertainties, it is not practicable at this time to determine the impact of COVID-19 on the company or provide a quantitative estimate of this impact. We confirm that no other event has occurred between the Balance Sheet date and the date of these accounts, which will materially affect the amounts or manner in which significant items are reflected in the accounts.

9. General Information

Clarendon House Care Limited is a private company, limited by shares, incorporated in England & Wales, registered number 09921224. The registered office is 118 - 122 College Road, Harrow, Middlesex, England, HA1 1BQ.

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.