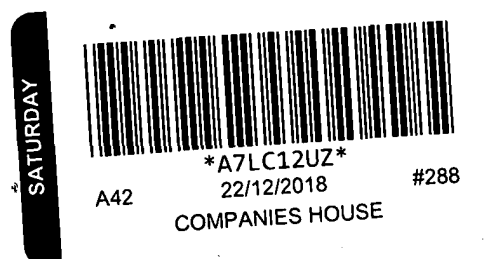


Content Care Limited
Filleted Abridged Financial Statements
31 March 2018



Content Care Limited

Abridged Statement of Financial Position

31 March 2018

	Note	2018 £	2017 £
Fixed assets			
Tangible assets	5	5,630	6,362
Current assets			
Debtors		91,348	90,964
Cash at bank and in hand		100,277	89,279
		<u>191,625</u>	<u>180,243</u>
Creditors: amounts falling due within one year		<u>157,245</u>	<u>86,534</u>
Net current assets		<u>34,380</u>	<u>93,709</u>
Total assets less current liabilities		<u>40,010</u>	<u>100,071</u>
Creditors: amounts falling due after more than one year		<u>2,827</u>	<u>4,434</u>
Net assets		<u><u>37,183</u></u>	<u><u>95,637</u></u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		37,083	95,537
Shareholders funds		<u><u>37,183</u></u>	<u><u>95,637</u></u>

These abridged 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 comprehensive income has not been delivered.

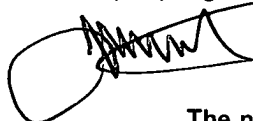
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of abridged financial statements.

All of the members have consented to the preparation of the abridged statement of financial position for the year ending 31 March 2018 in accordance with Section 444(2A) of the Companies Act 2006.

These abridged financial statements were approved by the board of directors and authorised for issue on 19 December 2018, and are signed on behalf of the board by:

Mr J S Rigby
Director

Company registration number: 05688399



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

Content Care Limited

Notes to the Abridged Financial Statements

Year ended 31 March 2018

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is White Lion Chambers, 44 High Street, Bedworth, Warwickshire, CV12 8NF.

2. Statement of compliance

These abridged 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

(a) 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.

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

(b) Revenue recognition

The turnover shown in the profit and loss account represents amounts invoiced during the year.

(c) 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.

Content Care Limited

Notes to the Abridged Financial Statements *(continued)*

Year ended 31 March 2018

3. Accounting policies *(continued)*

(d) 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.

(e) 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:

Plant & Machinery	- 33% straight line
Fixtures & Fittings	- 10% straight line
Motor Vehicles	- 25% reducing balance
Equipment	- 33% straight line

(f) 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.

(g) Finance leases and hire purchase contracts

Assets held under finance leases and hire purchase contracts are recognised in the abridged statement of financial position as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

(h) Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Content Care Limited

Notes to the Abridged Financial Statements *(continued)*

Year ended 31 March 2018

4. Employee numbers

The average number of persons employed by the company during the year amounted to 15 (2017: 14).

5. Tangible assets

	£
Cost	
At 1 April 2017	17,477
Additions	816
At 31 March 2018	18,293
Depreciation	
At 1 April 2017	11,115
Charge for the year	1,548
At 31 March 2018	12,663
Carrying amount	
At 31 March 2018	5,630
At 31 March 2017	6,362

6. Operating leases

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2018 £	2017 £
Not later than 1 year	–	8,532

7. Charges on assets

Creditors include secured liabilities in respect of obligations under finance leases and hire purchase contracts as follows:- Amounts falling due within one year £1,608 (2017 £1,429). Amounts falling due after more than one year £2,827 (2017 £4,434).

8. Summary audit opinion

The auditor's report for the year dated 19 December 2018 was unqualified.

The senior statutory auditor was O Ross BSc(Hons) FCA, for and on behalf of Muras Baker Jones Limited.

9. Related party transactions

Debtors include £56,855 (2017 - £56,855) recoverable from Charterville Care at Home Limited and £50 (2017 - £50) recoverable from Core Business and Community Support Limited. Creditors include £131,383 (2017 - £50,976) due to People in Action in respect of costs to be reimbursed.

Content Care Limited

Notes to the Abridged Financial Statements *(continued)*

Year ended 31 March 2018

10. Controlling party

The company is wholly owned by Charterville Care at Home Limited, a company registered in England & Wales. The Ultimate Parent Company is People in Action, a charitable company registered in England & Wales. Copies of the group accounts can be obtained from White Lion Chambers, 44 High Street, Bedworth, CV12 8NF.