

Company registration number 05729543 (England and Wales)

**ADL HEALTHCARE LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2023**  
**PAGES FOR FILING WITH REGISTRAR**

# ADL HEALTHCARE LIMITED

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# ADL HEALTHCARE LIMITED

## BALANCE SHEET

AS AT 30 APRIL 2023

		2023	2022
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets	3	4,823	3,197
Investment property	4	605,000	605,000
		<u>609,823</u>	<u>608,197</u>
<b>Current assets</b>			
Debtors	5	32,180	480,475
Cash at bank and in hand		420,142	398,973
		<u>452,322</u>	<u>879,448</u>
<b>Creditors: amounts falling due within one year</b>	6	(204,258)	(705,601)
<b>Net current assets</b>		<u>248,064</u>	<u>173,847</u>
<b>Total assets less current liabilities</b>		<u>857,887</u>	<u>782,044</u>
<b>Provisions for liabilities</b>		<u>(18,470)</u>	<u>(18,277)</u>
<b>Net assets</b>		<u><u>839,417</u></u>	<u><u>763,767</u></u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss reserves		839,416	763,766
<b>Total equity</b>		<u><u>839,417</u></u>	<u><u>763,767</u></u>

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 30 April 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

## **ADL HEALTHCARE LIMITED**

### **BALANCE SHEET (CONTINUED)**

***AS AT 30 APRIL 2023***

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The financial statements were approved by the board of directors and authorised for issue on 12 June 2023 and are signed on its behalf by:

Mrs L K Thomas  
**Director**

**Company Registration No. 05729543**

# ADL HEALTHCARE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 30 APRIL 2023**

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### **1 Accounting policies**

#### **Company information**

ADL Healthcare Limited is a private company limited by shares incorporated in England and Wales. The registered office is The Boardwalk, Mercia Marina, Findern Lane, Willington, Derbyshire, DE65 6DW. The company registration number is 05729543.

#### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

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 financial statements have been prepared under the historical cost convention modified to include investment properties at fair value. The principal accounting policies adopted are set out below.

#### **1.2 Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover is recognised when services are provided.

#### **1.3 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% on cost
Computer equipment	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

#### **1.4 Investment property**

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

#### **1.5 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.

#### **1.6 Financial instruments**

# ADL HEALTHCARE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account.

#### **Basic financial liabilities**

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest method. Loans and borrowings that are receivable within one year are not discounted. If an arrangement constitutes a finance transaction it is measured at present value of future payments discounted at a market rate of interest for a similar loan.

### 1.7 Taxation

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

#### **Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes 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 reporting end date.

#### **Deferred tax**

Deferred tax liabilities are generally recognised for all timing differences and 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. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

### 1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 1.9 Leases

Rental income from operating leases is recognised on a straight line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight line basis over the lease term.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2023 Number	2022 Number
Total	8	8

# ADL HEALTHCARE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

### 3 Tangible fixed assets

	Plant and machinery etc
	£
<b>Cost</b>	
At 1 May 2022	19,944
Additions	3,917
Disposals	(5,056)
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At 30 April 2023	18,805
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<b>Depreciation and impairment</b>	
At 1 May 2022	16,747
Depreciation charged in the year	2,160
Eliminated in respect of disposals	(4,925)
	<hr/>
At 30 April 2023	13,982
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<b>Carrying amount</b>	
At 30 April 2023	4,823
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At 30 April 2022	3,197
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### 4 Investment property

	2023
	£
<b>Fair value</b>	
At 1 May 2022 and 30 April 2023	605,000
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Investment property was revalued to market value by the directors as at 30 April 2022.

### 5 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	484	-
Other debtors	31,696	480,475
	<hr/>	<hr/>
	32,180	480,475
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## ADL HEALTHCARE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 30 APRIL 2023*

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**6 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	456	383
Corporation tax	18,108	32,756
Other taxation and social security	5,835	17,206
Other creditors	179,859	655,256
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	204,258	705,601
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