

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2021

FOR

NEURO CASE MANAGEMENT CORPORATION LTD.

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for the Year Ended 30 APRIL 2021

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NEURO CASE MANAGEMENT CORPORATION LTD.

COMPANY INFORMATION
for the Year Ended 30 APRIL 2021

DIRECTOR: Mrs M D Gascoigne

SECRETARY: Mrs M D Gascoigne

REGISTERED OFFICE: The Beeches
53 Kiveton Lane
Todwick
Sheffield
South Yorkshire
S26 1HJ

REGISTERED NUMBER: 08047632 (England and Wales)

ACCOUNTANTS: Brown & Co.
9 Sparken Hill
Worksop
Nottinghamshire
S80 1AX

BALANCE SHEET
30 APRIL 2021

	Notes	2021		2020 as restated	
		£	£	£	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		<u>35,851</u>		<u>44,744</u>
			35,851		44,744
CURRENT ASSETS					
Debtors	6	195,356		198,965	
Cash at bank		<u>26,522</u>		<u>55,661</u>	
		221,878		254,626	
CREDITORS					
Amounts falling due within one year	7	<u>25,260</u>		<u>94,299</u>	
NET CURRENT ASSETS			<u>196,618</u>		<u>160,327</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			232,469		205,071
PROVISIONS FOR LIABILITIES			-		1,290
NET ASSETS			<u>232,469</u>		<u>203,781</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings	8		<u>232,369</u>		<u>203,681</u>
SHAREHOLDERS' FUNDS			<u>232,469</u>		<u>203,781</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

BALANCE SHEET - continued
30 APRIL 2021

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

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 2 August 2021 and were signed by:

Mrs M D Gascoigne - Director

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 30 APRIL 2021

1. STATUTORY INFORMATION

Neuro Case Management Corporation Ltd. is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2015, is being amortised evenly over its estimated useful life of five years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on reducing balance and 15% on reducing balance

Government grants

The company has adopted the accruals model for recognising government grants in accordance with paragraph 24 of Financial Reporting Standard 102.

Grants relating to revenue are recognised in income on a systematic basis over the period in which related costs are recognised.

Grants relating to assets are recognised in income on a systematic basis over the useful life of the asset.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 APRIL 2021

2. ACCOUNTING POLICIES - continued

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Pension costs and other post-retirement benefits

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 79 (2020 - 63) .

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 May 2020	
and 30 April 2021	4,065
AMORTISATION	
At 1 May 2020	
and 30 April 2021	4,065
NET BOOK VALUE	
At 30 April 2021	-
At 30 April 2020	-

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 APRIL 2021

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 May 2020	98,786
Additions	579
At 30 April 2021	<u>99,365</u>
DEPRECIATION	
At 1 May 2020	54,042
Charge for year	9,472
At 30 April 2021	<u>63,514</u>
NET BOOK VALUE	
At 30 April 2021	<u>35,851</u>
At 30 April 2020	<u>44,744</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020 as restated
	£	£
Trade debtors	-	7,095
Other debtors	195,356	191,870
	<u>195,356</u>	<u>198,965</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020 as restated
	£	£
Trade creditors	6,433	7,022
Taxation and social security	18,827	14,969
Other creditors	-	72,308
	<u>25,260</u>	<u>94,299</u>

8. RESERVES

	Retained earnings £
At 1 May 2020	702
Prior year adjustment	202,979
	203,681
Profit for the year	78,688
Dividends	(50,000)
At 30 April 2021	<u>232,369</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 30 APRIL 2021

9. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to directors subsisted during the years ended 30 April 2021 and 30 April 2020:

	2021	2020
	£	as restated £
M S Gascoigne and Mrs M D Gascoigne		
Balance outstanding at start of year	-	-
Amounts advanced	102,983	-
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>102,983</u>	<u>-</u>

The outstanding balance was repaid in full on 29 July 2021.

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.