

BEAUMARIS NURSING AGENCY LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021

UHY Hacker Young (Bham) LLP
9 - 11 Vittoria Street
Birmingham
B1 3ND

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FOR THE YEAR ENDED 31 MAY 2021**

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BEAUMARIS NURSING AGENCY LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MAY 2021**

DIRECTORS:

J Patel
A Verma

REGISTERED OFFICE:

9 - 11 Vittoria Street
Birmingham
B1 3ND

REGISTERED NUMBER:

08054354 (England and Wales)

ACCOUNTANTS:

UHY Hacker Young (Bham) LLP
9 - 11 Vittoria Street
Birmingham
B1 3ND

BALANCE SHEET
31 MAY 2021

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Tangible assets	4		1,123		1,497
CURRENT ASSETS					
Debtors	5	505,173		194,740	
Cash at bank and in hand		<u>37,820</u>		<u>32,137</u>	
		542,993		226,877	
CREDITORS					
Amounts falling due within one year	6	<u>409,414</u>		<u>225,224</u>	
NET CURRENT ASSETS			<u>133,579</u>		<u>1,653</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>134,702</u>		<u>3,150</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>134,602</u>		<u>3,050</u>
SHAREHOLDERS' FUNDS			<u>134,702</u>		<u>3,150</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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
31 MAY 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 Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 28 February 2022 and were signed on its behalf by:

J Patel - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021**

1. STATUTORY INFORMATION

Beaumaris Nursing Agency Limited 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.

The presentational and functional currency of these financial statements is sterling. All amounts in the financial statements have been rounded to the nearest £1.

Measurement convention

The financial statements are prepared on the historical cost basis except in the instance where assets and liabilities are stated at their fair value.

Going concern

The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they have adopted the going concern basis of accounting in preparing these financial statements.

Basic financial instruments

Trade and other debtors / creditors

Trade and other debtors are recognised initially at transaction price less attributable transaction costs. Trade and other creditors are recognised initially at transaction price plus attributable transaction costs. Subsequent to initial recognition they are measured at amortised cost using the effective interest method, less any impairment losses in the case of trade debtors. If the arrangement constitutes a financing transaction, for example if payment is deferred beyond normal business terms, then it is measured at the present value of future payments discounted at a market rate of instrument for a similar debt instrument.

Cash and cash equivalents

Cash and cash equivalents comprise cash balances and call deposits.

Turnover

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

Tangible fixed assets

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2021**

2. ACCOUNTING POLICIES - continued

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.

Taxation

Tax on the profit or loss for the year comprises current and deferred tax. Tax is recognised in the profit and loss account except to the extent that it relates to items recognised directly in equity or other income, in which case it is recognised directly in equity or other income.

Current tax is the expected tax payable or receivable on the taxable income or loss for the year, using tax rates enacted or substantively enacted at the balance sheet date.

Deferred tax is provided on timing differences which arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in the financial statements. Deferred tax is not recognised on permanent differences arising because certain types of income or expense are non-taxable or are disallowable for tax or because certain tax charges or allowances are greater or smaller than the corresponding income or expense.

Deferred tax is measured at the tax rate that is expected to apply to the reversal of the related difference, using tax rates enacted or substantively enacted at the balance sheet date.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 35 (2020 - 66) .

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2021

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 June 2020 and 31 May 2021	<u>3,978</u>
DEPRECIATION	
At 1 June 2020	2,481
Charge for year	<u>374</u>
At 31 May 2021	<u>2,855</u>
NET BOOK VALUE	
At 31 May 2021	<u>1,123</u>
At 31 May 2020	<u>1,497</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	489,434	187,833
Amounts owed by group undertakings	15,489	4,750
Other debtors	<u>250</u>	<u>2,157</u>
	<u>505,173</u>	<u>194,740</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Bank loans and overdrafts	50,000	50,000
Trade creditors	2,485	3,358
Amounts owed to group undertakings	109,855	118,893
Taxation and social security	43,624	11,519
Other creditors	<u>203,450</u>	<u>41,454</u>
	<u>409,414</u>	<u>225,224</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2021**

7. RELATED PARTY DISCLOSURES

Included in debtors at 31 May 2021 are amounts of £15,489 (2020: £4,750) due from United Care Developments Limited. This company is under the control of J Patel, a director of the company.

Included in creditors at 31 May 2021 are amounts due of £106,702 (2020: £109,240) due to Beaumaris Healthcare Ltd and £3,153 (2020: £9,653) due to United Care Ltd. These companies are all under the control of J Patel, a director of the company.

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.