

**BRIGHTER DAYS CARE AT HOME LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

Brighter Days Care at Home Ltd
Unaudited Financial Statements
For The Year Ended 30 April 2023

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Brighter Days Care at Home Ltd
Balance Sheet
As At 30 April 2023

Registered number: 11970058

		2023	2022
	Notes	£	£
FIXED ASSETS			
Tangible Assets	4	30,165	9,242
		<u>30,165</u>	<u>9,242</u>
CURRENT ASSETS			
Stocks	5	67,816	3,448
Debtors	6	213,341	186,675
Cash at bank and in hand		101,394	179,003
		<u>382,551</u>	<u>369,126</u>
Creditors: Amounts Falling Due Within One Year	7	(97,122)	(112,136)
		<u>285,429</u>	<u>256,990</u>
NET CURRENT ASSETS (LIABILITIES)			
		<u>315,594</u>	<u>266,232</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>315,594</u>	<u>266,232</u>
NET ASSETS			
		<u>315,594</u>	<u>266,232</u>
CAPITAL AND RESERVES			
Called up share capital	8	2	2
Profit and Loss Account		315,592	266,230
		<u>315,594</u>	<u>266,232</u>
SHAREHOLDERS' FUNDS			
		<u>315,594</u>	<u>266,232</u>

Brighter Days Care at Home Ltd
Balance Sheet (continued)
As At 30 April 2023

For the year ending 30 April 2023 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

Mrs Beverley Wonnacott

Director

12 October 2023

The notes on pages 3 to 6 form part of these financial statements.

Brighter Days Care at Home Ltd
Notes to the Financial Statements
For The Year Ended 30 April 2023

1. General Information

Brighter Days Care at Home Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 11970058. The registered office is Brighter Days Care At Home Elston Hill, Shrewton, Salisbury, SP3 4HR.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. 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.

2.3. 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:

Plant & Machinery	25% Reducing Balance
Motor Vehicles	25% Reducing Balance
Computer Equipment	25% Straight Line

2.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2.5. Financial Instruments

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at the market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

Brighter Days Care at Home Ltd
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2023

2.6. 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 year 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 asset reflects 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.

2.7. 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.

2.8. Government Grant

Government grants are recognised in the profit and loss account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the profit and loss account. Grants towards general activities of the entity over a specific period are recognised in the profit and loss account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the profit and loss account over the useful life of the asset concerned.

All grants in the profit and loss account are recognised when all conditions for receipt have been complied with.

2.9. Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such inBasic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at the market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.dicators 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.

2.10. Registrar Filing Requirements

The company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the profit and loss account, directors report, and notes to the financial statements relating to the profit and loss account.

3. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 53 (2022: 37)

Brighter Days Care at Home Ltd
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2023

4. Tangible Assets

	Plant & Machinery	Motor Vehicles	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 May 2022	-	3,250	10,228	13,478
Additions	2,473	27,740	4,343	34,556
Disposals	-	(3,250)	-	(3,250)
As at 30 April 2023	2,473	27,740	14,571	44,784
Depreciation				
As at 1 May 2022	-	813	3,423	4,236
Provided during the period	618	6,935	3,643	11,196
Disposals	-	(813)	-	(813)
As at 30 April 2023	618	6,935	7,066	14,619
Net Book Value				
As at 30 April 2023	1,855	20,805	7,505	30,165
As at 1 May 2022	-	2,437	6,805	9,242

5. Stocks

	2023	2022
	£	£
Finished goods	3,448	3,448
Work in progress	64,368	-
	67,816	3,448

6. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	101,961	171,846
Prepayments and accrued income	4,723	2,232
Other debtors	2,557	3,597
Directors' loan accounts	-	9,000
Amounts owed by associates	104,100	-
	213,341	186,675

7. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	1,855	2,048
Corporation tax	81,516	90,501
Other taxes and social security	13,751	19,076
Accruals and deferred income	-	511
	97,122	112,136

Brighter Days Care at Home Ltd
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2023

8. Share Capital

	2023	2022
	£	£
Allotted, Called up and fully paid	<u>2</u>	<u>2</u>

9. Directors Advances, Credits and Guarantees

Included within Debtors are the following loans to directors:

	As at 1 May 2022	Amounts advanced	Amounts repaid	Amounts written off	As at 30 April 2023
	£	£	£	£	£
Mrs Emma Belcher	9,000	4,423	13,423	-	-

The above loan is unsecured, interest free and repayable on demand.

10. Related Party Transactions

At 30 April 2023, Brighter Days Holdings Limited owed the Company £101,665 in respect of loans held with the Company, and is included in debtors due within 1 year. These amounts are interest free and repayable on demand. As of 19 October 2022 Brighter Days Holdings Limited holds 100% of the Company's Share Capital.

At 30 April 2023, Brighter Days Property (Wiltshire) Limited owed the Company £2,435 in respect of loans held with the Company, and is included in debtors due within 1 year. These amounts are interest free and repayable on demand.

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.