

Registered number
07306877

D&C Care Services Limited

Filleted Accounts

31 March 2017

D&C Care Services Limited**Registered number:** 07306877**Balance Sheet****as at 31 March 2017**

	Notes	2017 £	2016 £
Current assets			
Debtors	4	11,297	11,631
Cash at bank and in hand		2,169	1,354
		<u>13,466</u>	<u>12,985</u>
Creditors: amounts falling due within one year	5	(13,392)	(12,928)
Net current assets		<u>74</u>	<u>57</u>
Net assets		<u>74</u>	<u>57</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		73	56
Shareholder's funds		<u>74</u>	<u>57</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr David Charles

Director

Approved by the board on 10 October 2017

D&C Care Services Limited
Notes to the Accounts
for the year ended 31 March 2017

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Employees

	2017	2016
	Number	Number
Average number of persons employed by the company	<u>1</u>	<u>1</u>

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 April 2016	800
At 31 March 2017	<u>800</u>
Depreciation	
At 1 April 2016	800
At 31 March 2017	<u>800</u>
Net book value	
At 31 March 2017	-

4 Debtors	2017 £	2016 £
Trade debtors	1,275	1,009
Loans to directors	8,169	7,416
Other debtors	1,853	3,206
	<u>11,297</u>	<u>11,631</u>

5 Creditors: amounts falling due within one year	2017 £	2016 £
Trade creditors	539	561
Corporation tax	10,379	9,440
Other taxes and social security costs	1,485	1,937
Other creditors	989	990
	<u>13,392</u>	<u>12,928</u>

6 Loans to directors

Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £
Mr David Charles				
Overdrawn directors account - additional loan of £753 was repaid 6th October 2017	7,416	753	(753)	7,416
	<u>7,416</u>	<u>753</u>	<u>(753)</u>	<u>7,416</u>

7 Related party transactions

During the year the director Mr David Charles received no salary (2016 £7,420) and dividends of £41,500 (2016 £37,800). In addition the company paid the director £260 (2016 £260) for business use of his home.

8 Controlling party

The company is controlled by the director

9 Other information

D&C Care Services Limited is a private company limited by shares and incorporated in England. Its registered office is:

The Gables

Market Square

Princes Risborough

Buckinghamshire

HP27 0AN

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.