

Unaudited Financial Statements
for the Year Ended 30 September 2019
for
B & M-care Ltd.

**Contents of the Financial Statements
for the Year Ended 30 September 2019**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4
Chartered Certified Accountants' Report	7

**Company Information
for the Year Ended 30 September 2019**

DIRECTORS:

R M Thackray
Mrs V Thackray

SECRETARY:

Mrs V Thackray

REGISTERED OFFICE:

Unit 10 Richardshaw Road
Grangefield Industrial Estate
Pudsey
Leeds
West Yorkshire
LS28 6QW

REGISTERED NUMBER:

04068350 (England and Wales)

ACCOUNTANTS:

Business Focus Accountancy Ltd
Chartered Certified Accountants
28A Newmarket Street
Skipton
North Yorkshire
BD23 2JD

Balance Sheet
30 September 2019

	Notes	30.9.19 £	£	30.9.18 £	£
FIXED ASSETS					
Tangible assets	4		42,110		47,042
CURRENT ASSETS					
Stocks		39,000		53,800	
Debtors	5	47,905		44,593	
Cash at bank and in hand		<u>79,918</u>		<u>68,530</u>	
		166,823		166,923	
CREDITORS					
Amounts falling due within one year	6	<u>102,405</u>		<u>82,460</u>	
NET CURRENT ASSETS			<u>64,418</u>		<u>84,463</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>106,528</u>		<u>131,505</u>
PROVISIONS FOR LIABILITIES			<u>6,419</u>		<u>7,158</u>
NET ASSETS			<u>100,109</u>		<u>124,347</u>
CAPITAL AND RESERVES					
Called up share capital			50		50
Capital redemption reserve			50		50
Retained earnings			<u>100,009</u>		<u>124,247</u>
SHAREHOLDERS' FUNDS			<u>100,109</u>		<u>124,347</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2019 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) 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.
- (b)

**Balance Sheet - continued
30 September 2019**

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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 10 September 2020 and were signed on its behalf by:

R M Thackray - Director

Mrs V Thackray - Director

**Notes to the Financial Statements
for the Year Ended 30 September 2019**

1. STATUTORY INFORMATION

B & M-care 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 represents net invoiced sales of goods and services excluding value added tax.

Tangible fixed assets

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

Plant & machinery	- 15% on reducing balance
Fixtures and fittings	- 10% on reducing balance
Motor vehicles	- 20% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 10 (2018 - 10) .

Notes to the Financial Statements - continued
for the Year Ended 30 September 2019

4. TANGIBLE FIXED ASSETS

	Plant & machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 October 2018	113,782	10,375	11,550	13,397	149,104
Additions	-	1,967	-	712	2,679
At 30 September 2019	<u>113,782</u>	<u>12,342</u>	<u>11,550</u>	<u>14,109</u>	<u>151,783</u>
DEPRECIATION					
At 1 October 2018	79,459	4,600	7,031	10,972	102,062
Charge for year	5,149	774	904	784	7,611
At 30 September 2019	<u>84,608</u>	<u>5,374</u>	<u>7,935</u>	<u>11,756</u>	<u>109,673</u>
NET BOOK VALUE					
At 30 September 2019	<u>29,174</u>	<u>6,968</u>	<u>3,615</u>	<u>2,353</u>	<u>42,110</u>
At 30 September 2018	<u>34,323</u>	<u>5,775</u>	<u>4,519</u>	<u>2,425</u>	<u>47,042</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.19 £	30.9.18 £
Trade debtors	33,330	29,100
Provision for Doubtful debts	(5,184)	(5,789)
Other debtors - B&M Leasing	10,000	10,000
Staff loan	250	2,000
Prepayments	9,509	9,282
	<u>47,905</u>	<u>44,593</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.19 £	30.9.18 £
Trade creditors	58,514	24,919
Tax	12,177	21,222
Social security and other taxes	3,467	3,641
VAT	20,850	21,557
Credit card	1,932	2,156
Directors' current accounts	3,000	6,500
Accrued expenses	2,465	2,465
	<u>102,405</u>	<u>82,460</u>

7. RELATED PARTY DISCLOSURES

(a) Mr and Mrs Thackray are directors of the company and are therefore related parties.

(b) Mr and Mrs Thackray are members of the German Autocare Ltd directors' scheme. This scheme is therefore a related party.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2019

8. **ULTIMATE CONTROLLING PARTY**

There is no ultimate controlling party.

Mr and Mrs Thackray are equal shareholders.

9. **DEBENTURE**

A Fixed and Floating charge over the undertaking has been assigned to Svenska Handelsbanken Ab (Publ). At the Balance Sheet date no debt was due to this Bank.

**Chartered Certified Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
B & M-care Ltd.**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of B & M-care Ltd. for the year ended 30 September 2019 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of B & M-care Ltd., as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of B & M-care Ltd. and state those matters that we have agreed to state to the Board of Directors of B & M-care Ltd., as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that B & M-care Ltd. has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of B & M-care Ltd.. You consider that B & M-care Ltd. is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of B & M-care Ltd.. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Business Focus Accountancy Ltd
Chartered Certified Accountants
28A Newmarket Street
Skipton
North Yorkshire
BD23 2JD

10 September 2020

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.