

Registered number
02784388

Stourport Nursing & Home Care Limited

Filleled Accounts

30 April 2021

Stourport Nursing & Home Care Limited**Registered number:** 02784388**Balance Sheet****as at 30 April 2021**

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	3	75,831	75,925
Investments	4	3	3
		<u>75,834</u>	<u>75,928</u>
Current assets			
Debtors	5	103,735	121,137
Cash at bank and in hand		775,208	726,863
		<u>878,943</u>	<u>848,000</u>
Creditors: amounts falling due within one year	6	(31,545)	(26,518)
Net current assets		<u>847,398</u>	<u>821,482</u>
Total assets less current liabilities		<u>923,232</u>	<u>897,410</u>
Creditors: amounts falling due after more than one year	7	(260,713)	(260,713)
Net assets		<u>662,519</u>	<u>636,697</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		662,419	636,597
Shareholder's funds		<u>662,519</u>	<u>636,697</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 her 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.

Mrs S Gurney

Director

Approved by the board on 28 June 2021

Stourport Nursing & Home Care Limited

Notes to the Accounts

for the year ended 30 April 2021

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.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures and fittings	25% reducing balance
Computer equipment	over 3 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

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.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees	2021	2020
	Number	Number
Average number of persons employed by the company	<u>34</u>	<u>33</u>

3 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 May 2020	<u>75,626</u>	<u>43,214</u>	<u>118,840</u>
At 30 April 2021	<u>75,626</u>	<u>43,214</u>	<u>118,840</u>
Depreciation			
At 1 May 2020	-	42,915	42,915
Charge for the year	-	94	94
At 30 April 2021	<u>-</u>	<u>43,009</u>	<u>43,009</u>
Net book value			
At 30 April 2021	<u>75,626</u>	<u>205</u>	<u>75,831</u>
At 30 April 2020	<u>75,626</u>	<u>299</u>	<u>75,925</u>

4 Investments

**Investments in
subsidiary
undertakings
£**

Cost

At 1 May 2020	3
At 30 April 2021	<u>3</u>

5 Debtors

**2021
£** **2020
£**

Trade debtors	12,301	29,297
Amounts owed by group undertakings and undertakings in which the company has a participating interest	89,933	90,033
Other debtors	1,501	1,807
	<u>103,735</u>	<u>121,137</u>

6 Creditors: amounts falling due within one year

**2021
£** **2020
£**

Trade creditors	2,727	1,256
Taxation and social security costs	8,104	4,379
Other creditors	20,714	20,883
	<u>31,545</u>	<u>26,518</u>

7 Creditors: amounts falling due after one year

**2021
£** **2020
£**

Amounts owed to group undertakings and undertakings in which the company has a participating interest	<u>260,713</u>	<u>260,713</u>
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8 Related party transactions

The company paid rent of £18,000 to Community World Limited, a 100% owned subsidiary company. The amount due to Community World Limited at the year end was £260,713 (2020 - £ 2 6 0 , 7 1 3) .

At the year end there were amounts due from Rebjon Care Limited, a further subsidiary company, of £89,933 (2020 - £90,033).

9 Controlling party

The controlling party is Mrs S Gurney by virtue of her ownership of 100% of the issued share capital in the company.

10 Other information

Stourport Nursing & Home Care Limited is a private company limited by shares and incorporated in England. Its registered office is:

Hernes Nest House

Hernes Nest

Bewdley

Worcestershire

DY12 2ET

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.