

Registered number

04544913

Beulah Care UK Limited

Unaudited Filleted Accounts

31 October 2020

**Beulah Care UK Limited****Registered number:** 04544913**Balance Sheet****as at 31 October 2020**

	<b>Notes</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	3	260,646	260,862
<b>Current assets</b>			
Debtors	4	18,532	47,080
Cash at bank and in hand		6,842	3,968
		<u>25,374</u>	<u>51,048</u>
<b>Creditors: amounts falling due within one year</b>	5	(41,042)	(48,735)
<b>Net current (liabilities)/assets</b>		<u>(15,668)</u>	<u>2,313</u>
<b>Total assets less current liabilities</b>		<u>244,978</u>	<u>263,175</u>
<b>Creditors: amounts falling due after more than one year</b>	6	(187,129)	(187,099)
<b>Net assets</b>		<u>57,849</u>	<u>76,076</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		57,749	75,976
<b>Shareholders' funds</b>		<u>57,849</u>	<u>76,076</u>

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

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

The directors acknowledge their 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.

Y Buckmaster

Director

Approved by the board on 14 September 2021

**Beulah Care UK Limited**  
**Notes to the Accounts**  
**for the year ended 31 October 2020**

**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.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***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:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

***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.

### **Provisions**

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

### **Pensions**

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

<b>2 Employees</b>	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	17	20

### **3 Tangible fixed assets**

	<b>Land and buildings</b>	<b>Plant and machinery etc</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 November 2019	260,000	4,526	264,526
At 31 October 2020	260,000	4,526	264,526
<b>Depreciation</b>			
At 1 November 2019	-	3,664	3,664
Charge for the year	-	216	216
At 31 October 2020	-	3,880	3,880
<b>Net book value</b>			
At 31 October 2020	260,000	646	260,646
At 31 October 2019	260,000	862	260,862

<b>4 Debtors</b>	<b>2020</b>	<b>2019</b>
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	£	£
Trade debtors	18,532	31,734
Other debtors	-	15,346
	<u>18,532</u>	<u>47,080</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	£	£
Directors loan account	29,521	37,133
Taxation and social security costs	11,521	11,602
	<u>41,042</u>	<u>48,735</u>

<b>6 Creditors: amounts falling due after one year</b>	<b>2020</b>	<b>2019</b>
	£	£
Bank loans	185,706	185,706
Other creditors	1,423	1,393
	<u>187,129</u>	<u>187,099</u>

## 7 Other information

Beulah Care UK Limited is a private company limited by shares and incorporated in England.

Its registered office is:

129 Pen Park Road

Bristol

Avon

BS10 6BU

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.