

Registered number: 5529450

**BELVOIRE CARE HOME LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

Sefton Yodaiken & Co. Ltd
Chartered Accountants

Fairways House C/O S Yodaiken George Street
Prestwich
Manchester
M25 9WS

THURSDAY



AAJXBC4P
A40 23/12/2021 #134
COMPANIES HOUSE

Belvoire Care Home Ltd
Unaudited Financial Statements
For The Year Ended 31 August 2021

Contents

	Page
Balance Sheet	2—3
Notes to the Financial Statements	4—6

Belvoire Care Home Ltd
Balance Sheet
As at 31 August 2021

Registered number: 5529450

		2021	2020
	Notes	£	£
FIXED ASSETS			
Tangible Assets	3	620,825	622,482
		620,825	622,482
CURRENT ASSETS			
Debtors	4	395,420	310,420
Cash at bank and in hand		64,293	137,831
		459,713	448,251
Creditors: Amounts Falling Due Within One Year	5	(34,503)	(37,145)
NET CURRENT ASSETS (LIABILITIES)		425,210	411,106
TOTAL ASSETS LESS CURRENT LIABILITIES		1,046,035	1,033,588
Creditors: Amounts Falling Due After More Than One Year	6	(243,717)	(274,226)
NET ASSETS		802,318	759,362
CAPITAL AND RESERVES			
Called up share capital	7	1	1
Profit and Loss Account		802,317	759,361
SHAREHOLDERS' FUNDS		802,318	759,362

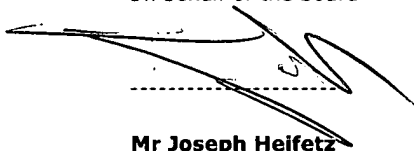
Belvoire Care Home Ltd
Balance Sheet (continued)
As at 31 August 2021

For the year ending 31 August 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his 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

A handwritten signature in black ink, appearing to read 'J Heifetz', is written over a horizontal dashed line.

Mr Joseph Heifetz

Director

25/11/2021

The notes on pages 4 to 6 form part of these financial statements.

Belvoire Care Home Ltd
Notes to the Financial Statements
For The Year Ended 31 August 2021

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. 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.

1.3. 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	15% reducing balance
-------------------	----------------------

1.4. Investment Properties

All investment properties are carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided for. Changes in fair value are recognised in the profit and loss account.

1.5. 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 years 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 assets reflect 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. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 17 (2020: 17)

Belvoire Care Home Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2021

3. Tangible Assets

	Investment Properties	Plant & Machinery	Total
	£	£	£
Cost			
As at 1 September 2020	611,432	13,000	624,432
As at 31 August 2021	611,432	13,000	624,432
Depreciation			
As at 1 September 2020	-	1,950	1,950
Provided during the period	-	1,657	1,657
As at 31 August 2021	-	3,607	3,607
Net Book Value			
As at 31 August 2021	611,432	9,393	620,825
As at 1 September 2020	611,432	11,050	622,482

4. Debtors

	2021	2020
	£	£
Due within one year		
Other debtors	335,420	250,420
Other debtors (1)	60,000	60,000
	395,420	310,420

5. Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Trade creditors	700	700
Corporation tax	26,180	28,822
Other creditors	7,623	7,623
	34,503	37,145

6. Creditors: Amounts Falling Due After More Than One Year

	2021	2020
	£	£
Bank loans	132,939	163,448
Other creditors	110,778	110,778
	243,717	274,226

7. Share Capital

	2021	2020
Allotted, Called up and fully paid	1	1

Belvoire Care Home Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2021

8. General Information

Belvoire Care Home Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 5529450. The registered office is Fairways House, George Street, Prestwich, M25 9WS.