

**COMMIT2CARE SERVICES LTD
DIRECTOR'S REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 1 APRIL 2018 TO 31 DECEMBER 2018**

Amending:

- The revised accounts replace the original accounts;
- They are now the statutory accounts;
- They have been prepared as at the date of the original accounts, and not as at the date of the revision and accordingly do not deal with events between those dates;



Commit2Care Services Ltd
Director's Report and Unaudited Financial Statements
For the Period 1 April 2018 to 31 December 2018

Contents

	Page
Company Information	1
Director's Report	2
Accountant's Report	3
Profit and Loss Account	4
Balance Sheet	5–6
Notes to the Financial Statements	7–9
The following pages do not form part of the statutory accounts:	
Trading Profit and Loss Account	10–11

Commit2Care Services Ltd
Company Information
For the Period 1 April 2018 to 31 December 2018

Director	Mrs Elizabeth Rufus
Company Number	10091345
Registered Office	Unit 70 Waterham Business Park High Street Road Kent ME13 9EJ
Accountants	Expressway Business Services First Floor Offices 332 Marsh Lane Erdington Birmingham West Midlands B23 6HP

Commit2Care Services Ltd
Company No. 10091345
Director's Report For the Period 1 April 2018 to 31 December 2018

The director presents her report and the financial statements for the period ended 31 December 2018.

Statement of Director's Responsibilities

The director is responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. She is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

The directors who held office during the period were as follows:

Mrs Elizabeth Rufus

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board



Mrs Elizabeth Rufus

Director

27/07/2020

Commit2Care Services Ltd
Accountant's Report
For the Period 1 April 2018 to 31 December 2018

Report of the Accountant to the director of Commit2Care Services Ltd

These financial statements have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Acts that relate to preparing the financial statements of the company for the period ended 31 December 2018.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express any opinion on the financial statements.

On the Balance Sheet you have acknowledged your duties under the prevailing Companies Acts to ensure that the company keeps adequate accounting records and prepares financial statements that give "a true and fair view".

You have determined that the company is exempt from the statutory requirement for an audit for this accounting period. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the director for the limited purpose mentioned above, and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.



Adam Baker MAAT
27/05/2020
Expressway Business Services
First Floor Offices 332 Marsh Lane
Erdington
Birmingham
West Midlands
B23 6HP

Commit2Care Services Ltd
Profit and Loss Account
For the Period 1 April 2018 to 31 December 2018

	Notes	31 December 2018 £	31 March 2018 £
TURNOVER		227,709	92,856
Cost of sales		(17,248)	(1,545)
GROSS PROFIT		210,461	91,311
Administrative expenses		(160,453)	(73,072)
OPERATING PROFIT		50,008	18,239
Other interest receivable and similar income		6	-
Interest payable and similar charges		(500)	-
PROFIT BEFORE TAXATION		49,514	18,239
Tax on Profit		(9,311)	(3,584)
PROFIT AFTER TAXATION BEING PROFIT FOR THE FINANCIAL PERIOD		40,203	14,655

The notes on pages 7 to 9 form part of these financial statements.

Commit2Care Services Ltd
Balance Sheet
As at 31 December 2018

	Notes	31 December 2018		31 March 2018	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	2		10,035		11,117
			<u>10,035</u>		<u>11,117</u>
CURRENT ASSETS					
Cash at bank and in hand			45,703		9,873
			<u>45,703</u>		<u>9,873</u>
Creditors: Amounts Falling Due Within One Year	3		<u>(33,780)</u>		<u>(12,235)</u>
NET CURRENT ASSETS (LIABILITIES)			<u>11,923</u>		<u>(2,362)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>21,958</u>		<u>8,755</u>
NET ASSETS			<u>21,958</u>		<u>8,755</u>
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and Loss Account			21,858		8,655
SHAREHOLDERS' FUNDS			<u>21,958</u>		<u>8,755</u>

Commit2Care Services Ltd
Balance Sheet (continued)
As at 31 December 2018

For the period ending 31 December 2018 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 her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board



Mrs Elizabeth Rufus
Director
27/05/2020

The notes on pages 7 to 9 form part of these financial statements.

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:

Motor Vehicles	25
Fixtures & Fittings	20
Computer Equipment	20

1.4. 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 year 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 asset reflects 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.

Commit2Care Services Ltd
Notes to the Financial Statements (continued)
For the Period 1 April 2018 to 31 December 2018

2. Tangible Assets

	Motor Vehicles £	Fixtures & Fittings £	Computer Equipment £	Total £
Cost				
As at 1 April 2018	6,750	2,999	4,570	14,319
Additions	-	2,500	150	2,650
As at 31 December 2018	<u>6,750</u>	<u>5,499</u>	<u>4,720</u>	<u>16,969</u>
Depreciation				
As at 1 April 2018	1,688	600	914	3,202
Provided during the period	1,688	1,100	944	3,732
As at 31 December 2018	<u>3,376</u>	<u>1,700</u>	<u>1,858</u>	<u>6,934</u>
Net Book Value				
As at 31 December 2018	<u>3,374</u>	<u>3,799</u>	<u>2,862</u>	<u>10,035</u>
As at 1 April 2018	<u>5,062</u>	<u>2,399</u>	<u>3,656</u>	<u>11,117</u>

3. Creditors: Amounts Falling Due Within One Year

	31 December 2018 £	31 March 2018 £
Bank loans and overdrafts	(1,000)	-
Corporation tax	12,895	3,584
Other taxes and social security	10,546	1,744
Accruals and deferred income	-	500
Director's loan account	11,339	6,407
	<u>33,780</u>	<u>12,235</u>

4. Share Capital

		31 December 2018	31 March 2018
Allotted, Called up and fully paid ,		100	100
	Value	31 December 2018	31 March 2018
	£	£	£
Allotted, called up and fully paid			
Ordinary Shares	1.000	<u>100</u>	<u>100</u>

Commit2Care Services Ltd
Notes to the Financial Statements (continued)
For the Period 1 April 2018 to 31 December 2018

5. Dividends

	31 December 2018	31 March 2018
	£	£
On equity shares:		
Final dividend paid	27,000	6,000
	<u>27,000</u>	<u>6,000</u>

Dividends of £27000.00 are to raised and paid out to Elizabeth Rufus upon the companies year end.

6. General Information

Commit2Care Services Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 10091345. The registered office is Unit 70 Waterham Business Park, High Street Road, Kent, ME13 9EJ.

Commit2Care Services Ltd
Trading Profit and Loss Account
For the Period 1 April 2018 to 31 December 2018

	31 December 2018		31 March 2018	
	£	£	£	£
TURNOVER				
Sales		227,709		92,856
COST OF SALES				
Purchases	17,248		1,545	
		(17,248)		(1,545)
GROSS PROFIT		210,461		91,311
Administrative Expenses				
Directors' salaries	-		5,000	
Wages and salaries	102,539		43,966	
Subcontractor costs	-		2,162	
Staff training	876		-	
Protective clothing	315		-	
Staff entertaining	2,550		-	
Staff expenses	5,162		2,222	
Travel expenses	732		-	
Rent	7,100		5,700	
Light and heat	1,288		-	
Vehicle fuel costs	19,439		646	
Computer software, consumables and maintenance	2,190		-	
Computer software costs	183		74	
Insurance	1,365		1,220	
Printing, postage and stationery	276		251	
Advertising and marketing costs	1,313		2,559	
Telecommunications and data costs	1,401		169	
Accountancy fees	661		650	
Professional fees	9,079		4,354	
Subscriptions	125		-	
Professional subscriptions	-		857	
Bank charges	102		40	
Depreciation of motor vehicles	1,688		1,688	
Depreciation of fixtures and fittings	1,100		600	
Depreciation of computer equipment	944		914	
Sundry expenses	25		-	
		(160,453)		(73,072)
OPERATING PROFIT		50,008		18,239
Other interest receivable and similar income				

...CONTINUED

Commit2Care Services Ltd
Trading Profit and Loss Account (continued)
For the Period 1 April 2018 to 31 December 2018

Bank interest receivable	<u>6</u>	<u>-</u>	
	6	-	
Interest payable and similar expenses			
Late payment tax charges	<u>500</u>	<u>-</u>	
	(500)	-	
PROFIT BEFORE TAXATION	<u>49,514</u>	<u>18,239</u>	
Tax on Profit			
Corporation tax charge	<u>9,311</u>	<u>3,584</u>	
	(9,311)	(3,584)	
PROFIT AFTER TAXATION BEING PROFIT FOR THE FINANCIAL PERIOD	<u>40,203</u>	<u>14,655</u>	