

Registered number  
11541420

Sambhana Care Ltd

Unaudited Filleted Accounts

31 August 2022

**Sambhana Care Ltd****Registered number:** 11541420**Balance Sheet****as at 31 August 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Intangible assets	3	5,375	8,269
Tangible assets	4	998	-
Investments	5	137,149	-
		<u>143,522</u>	<u>8,269</u>
<b>Current assets</b>			
Debtors	6	26,644	3,475
Cash at bank and in hand		1	3,190
		<u>26,645</u>	<u>6,665</u>
<b>Creditors: amounts falling due within one year</b>	7	(144,783)	(78,742)
<b>Net current liabilities</b>		<u>(118,138)</u>	<u>(72,077)</u>
<b>Total assets less current liabilities</b>		<u>25,384</u>	<u>(63,808)</u>
<b>Creditors: amounts falling due after more than one year</b>	8	(207,214)	(22,084)
<b>Net liabilities</b>		<u>(181,830)</u>	<u>(85,892)</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		(181,831)	(85,893)
<b>Shareholder's funds</b>		<u>(181,830)</u>	<u>(85,892)</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 his 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.

B. S. Rana

Director

Approved by the board on 15 April 2023

**Sambhana Care Ltd**  
**Notes to the Accounts**  
**for the year ended 31 August 2022**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared in pound sterling and 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).

The company is the parent undertaking of a small group and as such is not required by the Companies Act 2006 to prepare group accounts. These financial statements therefore present information about the company as an individual undertaking and not about its group.

***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 provision of care services to the extent that there is a right to consideration and is recorded at the value of that consideration.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses. Amortisation is provided as follows:-

Intangible Assets - computer software	over 4 years
---------------------------------------	--------------

***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 at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery - computer	over 3 years
--------------------------------	--------------

***Investments***

Investments in subsidiaries are measured at cost less any accumulated impairment losses.

***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.

### ***Pensions***

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

### ***Going Concern***

The accounts are prepared on a going concern basis, despite the fact that the company has net liabilities of £181,830 . The company's ability to trade was impacted severely by Covid 19 from March 2020 and this continued throughout the year ended 31st August 2022. Trading has improved since the year end with both turnover and gross margin improving. It is anticipated that a profit will be shown in the current year's annual accounts. The director has agreed not to seek repayment of the director's loan, and can provide additional support to the company if required.

<b>2 Employees</b>	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>12</u>	<u>8</u>
<b>3 Intangible fixed assets</b>		<b>£</b>
Computer Software		
<b>Cost</b>		
At 1 September 2021		11,581
At 31 August 2022		<u>11,581</u>
<b>Amortisation</b>		
At 1 September 2021		3,312
Provided during the year		<u>2,894</u>
At 31 August 2022		<u>6,206</u>
<b>Net book value</b>		
At 31 August 2022		<u>5,375</u>
At 31 August 2021		<u>8,269</u>

Computer software is being written off in equal annual instalments over its estimated economic life of 4 years.

#### 4 Tangible fixed assets

	Plant and machinery etc £
<b>Cost</b>	
Additions	1,497
At 31 August 2022	<u>1,497</u>
<b>Depreciation</b>	
Charge for the year	499
At 31 August 2022	<u>499</u>
<b>Net book value</b>	
At 31 August 2022	998

#### 5 Investments

	Investments in subsidiary undertakings £
<b>Cost</b>	
Additions	137,149
At 31 August 2022	<u>137,149</u>
<b>Historical cost</b>	
At 31 August 2022	<u>137,149</u>

#### 6 Debtors

	2022 £	2021 £
Trade debtors	14,749	1,299
Other debtors	11,895	2,176
	<u>26,644</u>	<u>3,475</u>

#### 7 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	7,295	2,500
Trade creditors	2,069	-
Amounts owed to group undertakings and undertakings in which the company has a participating interest	65,019	-

Taxation and social security costs	22,467	5,539
Other creditors	47,933	70,703
	<u>144,783</u>	<u>78,742</u>

<b>8 Creditors: amounts falling due after one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>

Bank loans	43,111	22,084
Other creditors	164,103	-
	<u>207,214</u>	<u>22,084</u>

<b>9 Loans</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>

Creditors include:

Instalments falling due for payment after more than five years	<u>19,659</u>	<u>12,116</u>
--	---------------	---------------

## 10 Related party transactions

The director B.S Rana has loaned the company £148,991. The loan is interest free.

The company owes Take Care (South East) Ltd, the subsidiary of Sambhana Care Ltd an amount of £65,019 . The loan is interest free.

## 11 Subsidiary Undertakings

The following were subsidiary undertakings of the company:

<b>Name</b>	<b>Class of Share</b>	<b>Holding</b>
Take Care (South East) Limited	<u>Ordinary</u>	<u>100%</u>

The aggregate of the share capital and reserves at 30th June 2022 and of the Profit or Loss, before dividends, for the year ended on that date for the subsidiary undertakings were as follows:

<b>Name</b>	<b>Aggregate of Share capital and reserves</b>	<b>Profit/Loss</b>
Take Care (South East) Limited	<u>£40,168</u>	<u>£42,447</u>

Take Care (South East) Limited is incorporated in England. Its principal activity is to provide care services.

## 12 Other information

Sambhana Care Ltd is a private company limited by shares and incorporated in England. Its registered office is:

Unit 12

Hopewell Business Centre

Chatham

Kent

ME5 7DX

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.