

**BRADBURY CARE CENTRE LIMITED  
DIRECTOR'S REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**



LTO Accountancy Limited

**Bradbury Care Centre Limited**  
**Director's Report and Unaudited Financial Statements**  
**For The Year Ended 30 September 2022**

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**Bradbury Care Centre Limited**  
**Company Information**  
**For The Year Ended 30 September 2022**

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<b>Company Number</b>	09073560
<b>Registered Office</b>	Bradbury Care Centre Claypit Street Whitchurch Shropshire SY13 1NT
<b>Accountants</b>	LTO Accountancy Limited MAAT C/O Lto Accountancy C/O Brewery Motors Churton Road Farndon Chester CH3 6QP

**Bradbury Care Centre Limited**  
**Company No. 09073560**  
**Director's Report For The Year Ended 30 September 2022**

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The director presents his report and the financial statements for the year ended 30 September 2022.

**Statement of Director's Responsibilities**

The director is responsible for preparing the Director's 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. He 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 director who held office during the year were as follows:

**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.

By order of the board

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17/05/2023

**Bradbury Care Centre Limited**  
**Accountant's Report**  
**For The Year Ended 30 September 2022**

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In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the director in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the director the financial statements that we have been engaged to compile, to report to the director that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's director for our work or for this report.

You have acknowledged on the balance sheet as at year ended 30 September 2022 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed

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17/05/2023

LTO Accountancy Limited  
MAAT  
C/O Lto Accountancy C/O Brewery Motors  
Churton Road  
Farndon  
Chester  
CH3 6QP

**Bradbury Care Centre Limited**  
**Income and Expenditure Account**  
**For The Year Ended 30 September 2022**

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	<b>Notes</b>	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
<b>TURNOVER</b>		298,191	248,070
Cost of sales		(223,333)	(242,945)
		<hr/>	<hr/>
<b>GROSS SURPLUS</b>		74,858	5,125
Administrative expenses		(40,628)	(31,452)
Other operating income		10,299	6,354
		<hr/>	<hr/>
<b>OPERATING SURPLUS/(DEFICIT)</b>		44,529	(19,973)
Interest payable and similar charges		-	(90)
		<hr/>	<hr/>
<b>SURPLUS/(DEFICIT) BEFORE TAXATION</b>		44,529	(20,063)
Tax on Surplus/(deficit)		-	(465)
		<hr/>	<hr/>
<b>SURPLUS/(DEFICIT) AFTER TAXATION BEING SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR</b>		<hr/> <hr/> 44,529	<hr/> <hr/> (20,528)

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

**Bradbury Care Centre Limited**  
**Balance Sheet**  
**As at 30 September 2022**

		2022	2021
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible Assets	3	27,221	36,724
		27,221	36,724
<b>CURRENT ASSETS</b>			
Debtors	4	27,842	21,058
Cash at bank and in hand		6,873	2,794
		34,715	23,852
<b>Creditors: Amounts Falling Due Within One Year</b>	5	(74,209)	(105,596)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		(39,494)	(81,744)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		(12,273)	(45,020)
<b>Creditors: Amounts Falling Due After More Than One Year</b>	6	(14,074)	(18,878)
<b>PROVISIONS FOR LIABILITIES</b>			
Deferred Taxation		-	(6,978)
<b>NET LIABILITIES</b>		(26,347)	(70,876)
Income and Expenditure Account		(26,347)	(70,876)
<b>MEMBERS' FUNDS</b>		(26,347)	(70,876)

**Bradbury Care Centre Limited**  
**Balance Sheet (continued)**  
**As at 30 September 2022**

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For the year ending 30 September 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

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17/05/2023

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



**Bradbury Care Centre Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 30 September 2022**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 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:

**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 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: 10 (2021: )

**Bradbury Care Centre Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 September 2022**

**3. Tangible Assets**

	<b>Motor Vehicles</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 October 2021	57,160	31,392	88,552
As at 30 September 2022	57,160	31,392	88,552
<b>Depreciation</b>			
As at 1 October 2021	35,187	16,641	51,828
Provided during the period	4,571	4,932	9,503
As at 30 September 2022	39,758	21,573	61,331
<b>Net Book Value</b>			
As at 30 September 2022	17,402	9,819	27,221
As at 1 October 2021	21,973	14,751	36,724

**4. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	28,482	21,645
Prepayments and accrued income	-	53
Pension scheme prepayments	(640)	(640)
	27,842	21,058

**5. Creditors: Amounts Falling Due Within One Year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	7,138	-
Bank loans and overdrafts	5,324	5,324
Other taxes and social security	2,737	3,928
Accruals and deferred income	-	19,414
Amounts owed to other participating interests	-	76,930
Amounts owed to related parties	59,010	-
	74,209	105,596

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans	14,074	18,878
	14,074	18,878

**7. Share Capital**

**Bradbury Care Centre Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 September 2022**

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**8. General Information**

Bradbury Care Centre Limited is a private company, limited by shares, incorporated in England & Wales, registered number 09073560. The registered office is Bradbury Care Centre, Claypit Street, Whitchurch, Shropshire, SY13 1NT.

**Bradbury Care Centre Limited**  
**Detailed Income and Expenditure Account**  
**For The Year Ended 30 September 2022**

	<b>2022</b>		<b>2021</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>TURNOVER</b>				
Sales		298,191		242,070
Rental income		-		6,000
		<hr/>		<hr/>
		298,191		248,070
<b>COST OF SALES</b>				
Subcontractor costs	4,705		5,863	
Wages and salaries	159,069		182,713	
Directors' salaries	17,836		-	
Employers NI	-		9,654	
Employers pensions - defined contribution schemes	2,071		2,183	
Vehicle running costs	-		10,184	
Consumable items	39,652		32,348	
		<hr/>		<hr/>
		(223,333)		(242,945)
<b>GROSS SURPLUS</b>		74,858		5,125
<b>Administrative Expenses</b>				
Staff training	124		-	
Staff welfare	244		-	
Rent	5,000		2,000	
Rates	-		1,146	
Light and heat	8,043		8,185	
Water rates	2,187		-	
Repairs and maintenance	227		2,539	
Hire and leasing of plant and machinery	954		-	
Vehicle running costs	1,617		11,172	
Vehicle fuel costs	6,628		-	
Vehicle insurance costs	1,267		-	
Computer software, consumables and maintenance	68		-	
Insurance	2,146		2,597	
Printing, postage and stationery	615		692	
Telecommunications and data costs	286		2,934	
Accountancy fees	1,255		2,640	
Legal fees	-		1,164	
Subscriptions	264		-	
Bank charges	200		87	
Charitable donations	-		(13,741)	
Depreciation of motor vehicles	4,571		4,571	
Depreciation of fixtures and fittings	4,932		4,932	
Sundry expenses	-		534	
		<hr/>		<hr/>
		(40,628)		(31,452)
				...CONTINUED

**Bradbury Care Centre Limited**  
**Detailed Income and Expenditure Account (continued)**  
**For The Year Ended 30 September 2022**

**Other Operating Income**

Grants and subsidies received	10,299	6,354
	<u>10,299</u>	<u>6,354</u>

**OPERATING SURPLUS/(DEFICIT)**

44,529                      (19,973)

**Interest payable and similar expenses**

Bank interest payable	-	90
	<u>-</u>	<u>(90)</u>

**SURPLUS/(DEFICIT) BEFORE TAXATION**

44,529                      (20,063)

**Tax on Surplus/(deficit)**

Deferred taxation	-	465
	<u>-</u>	<u>(465)</u>

**SURPLUS/(DEFICIT) AFTER TAXATION BEING  
SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR**

44,529                      (20,528)