

REGISTERED NUMBER: SC453580 (Scotland)

Unaudited Financial Statements
for the Year Ended 30 April 2017
for
1ST CLASS CARE SOLUTIONS LIMITED

**Contents of the Financial Statements
for the Year Ended 30 April 2017**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3
Chartered Accountants' Report	6

1ST CLASS CARE SOLUTIONS LIMITED

**Company Information
for the Year Ended 30 April 2017**

DIRECTOR: Mrs E M Marshall

REGISTERED OFFICE: Ramsey House
5 Fairbairn Place
Livingston
West Lothian
EH54 6TN

REGISTERED NUMBER: SC453580 (Scotland)

ACCOUNTANTS: WDM Associates
Oakfield House
378 Brandon Street
Motherwell
ML1 1XA

1ST CLASS CARE SOLUTIONS LIMITED (REGISTERED NUMBER: SC453580)

Balance Sheet

30 April 2017

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Tangible assets	4		22,194		20,067
CURRENT ASSETS					
Debtors	5	120,974		55,254	
CREDITORS					
Amounts falling due within one year	6	<u>105,299</u>		<u>41,931</u>	
NET CURRENT ASSETS			<u>15,675</u>		<u>13,323</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>37,869</u>		<u>33,390</u>
CAPITAL AND RESERVES					
Called up share capital	7		2		2
Retained earnings			<u>37,867</u>		<u>33,388</u>
SHAREHOLDERS' FUNDS			<u>37,869</u>		<u>33,390</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 4 May 2018 and were signed by:

Mrs E M Marshall - Director

**Notes to the Financial Statements
for the Year Ended 30 April 2017**

1. **STATUTORY INFORMATION**

1ST CLASS CARE SOLUTIONS LIMITED is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Motor vehicles	- 20% on reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2017

2. ACCOUNTING POLICIES - continued

Going concern

The director monitors the cash flow position of the business continually. She has assessed the needs of the business and with the business entering its fourth year of trade probable receipts over the next 12 months are expected to increase. The business relies on the continuing support of the bank and the director. This support is not expected to be withdrawn and for these reasons the accounts have been prepared using the going concern basis.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 32 .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Totals £
COST			
At 1 May 2016	25,852	3,903	29,755
Additions	9,945	-	9,945
At 30 April 2017	<u>35,797</u>	<u>3,903</u>	<u>39,700</u>
DEPRECIATION			
At 1 May 2016	8,907	781	9,688
Charge for year	7,194	624	7,818
At 30 April 2017	<u>16,101</u>	<u>1,405</u>	<u>17,506</u>
NET BOOK VALUE			
At 30 April 2017	<u>19,696</u>	<u>2,498</u>	<u>22,194</u>
At 30 April 2016	<u>16,945</u>	<u>3,122</u>	<u>20,067</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade debtors	<u>120,974</u>	<u>55,254</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Bank loans and overdrafts	1,754	7,684
Trade creditors	17,849	-
Tax	4,347	175
Social security and other taxes	75,468	28,157
Directors' current accounts	381	1,115
Accrued expenses	5,500	4,800
	<u>105,299</u>	<u>41,931</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2017

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2017 £	2016 £
2	Ordinary	1	<u>2</u>	<u>2</u>

8. ULTIMATE CONTROLLING PARTY

The controlling party is Mrs F M Marshall.

**Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
1ST CLASS CARE SOLUTIONS LIMITED**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of 1ST CLASS CARE SOLUTIONS LIMITED for the year ended 30 April 2017 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/accountspreparationguidance>.

This report is made solely to the director of 1ST CLASS CARE SOLUTIONS LIMITED in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of 1ST CLASS CARE SOLUTIONS LIMITED and state those matters that we have agreed to state to the director of 1ST CLASS CARE SOLUTIONS LIMITED in this report in accordance with the requirements of ICAS as detailed at <http://www.icas.com/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that 1ST CLASS CARE SOLUTIONS LIMITED has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of 1ST CLASS CARE SOLUTIONS LIMITED. You consider that 1ST CLASS CARE SOLUTIONS LIMITED is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of 1ST CLASS CARE SOLUTIONS LIMITED. 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 statutory financial statements.

WDM Associates
Oakfield House
378 Brandon Street
Motherwell
ML1 1XA

Date:

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.