REGISTERED NUMBER: 10760321 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 March 2025

for

PCAS Kent Ltd

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for the Year Ended 31 March 2025

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Company Information
for the Year Ended 31 March 2025

DIRECTORS:	C Crockford Ms M Elliott
REGISTERED OFFICE:	Saphir House 5 Jubilee Way Faversham Kent ME13 8GD
REGISTERED NUMBER:	10760321 (England and Wales)
ACCOUNTANTS:	Blackwood Futcher & Co. Chartered Accountants 9 St George's Yard Farnham Surrey GU9 7LW

PCAS Kent Ltd (Registered number: 10760321)

Balance Sheet
31 March 2025

	Notes	31.3.25 £	£	31.3.24 £	£
FIXED ASSETS					
Tangible assets	4		190,265		153,744
CURRENT ASSETS					
Debtors	5	692,715		543,373	
Cash at bank		385,350		297,483	
		1,078,065		840,856	
CREDITORS					
Amounts falling due within one year	6	321,377		272,508	
NET CURRENT ASSETS			756,688		568,348
TOTAL ASSETS LESS CURRENT LIABILITIES			946,953		722,092
CREDITORS					
Amounts falling due after more than one year	7		(156,063)		(105,556)
PROVISIONS FOR LIABILITIES			(45,712)		(36,463)
NET ASSETS			745,178		580,073
CAPITAL AND RESERVES					
Called up share capital			20		20
Retained earnings			745,158		580,053
			745,178		580,073

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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

The financial statements were approved by the Board of Directors and authorised for issue on 17 September 2025 and were signed on its behalf by:

C Crockford - Director

Ms M Elliott - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

PCAS Kent Ltd is a private company, limited by shares , registered in England and Wales. 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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 of the company support service activities and represents amounts receivable for services rendered, stated net of discounts and of Value Added Tax.

The company recognises revenue when the amount of revenue can be measured reliably, when it is probable that future economic benefits will flow to the entity.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Motor vehicles	- 25% on cost
Office equipment	- 33% on cost

Tangible fixed assets are carried at cost less accumulated depreciation and accumulated impairment losses.

On disposal, the difference between the net disposal proceeds and the carrying amount of the item sold is recognised in profit or loss.

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
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

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

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

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2. ACCOUNTING POLICIES - continued

Financial instruments
The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and the best estimate, which is an approximation, of the amount that the company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Impairment of non-financial assets
At each reporting date non-financial assets not carried at fair value, like goodwill and plant, property and equipment, are reviewed to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount of any asset or group of related assets, which is the higher of value in use and the fair value less cost to sell, is estimated and compared with its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset or group of related assets is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset or group of related assets in prior periods. A reversal of an impairment loss is recognised immediately in profit or loss.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 199 (2024 - 178) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2024	255,778
Additions	91,965
Disposals	(11,393)
At 31 March 2025	336,350
DEPRECIATION	
At 1 April 2024	102,034
Charge for year	48,356
Eliminated on disposal	(4,305)
At 31 March 2025	146,085
NET BOOK VALUE	
At 31 March 2025	190,265
At 31 March 2024	153,744

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4. TANGIBLE FIXED ASSETS - continued

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Plant and machinery etc
	£
COST	
At 1 April 2024	120,481
Additions	85,260
At 31 March 2025	205,741
DEPRECIATION	
At 1 April 2024	9,425
Charge for year	30,082
At 31 March 2025	39,507
NET BOOK VALUE	
At 31 March 2025	166,234
At 31 March 2024	111,056

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	252,748	135,126
Other debtors	439,967	408,247
	692,715	543,373

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Hire purchase contracts	23,674	9,726
Trade creditors	29,131	39,169
Taxation and social security	176,419	130,143
Other creditors	92,153	93,470
	321,377	272,508

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.25	31.3.24
	£	£
Hire purchase contracts	156,063	105,556

8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 March 2025 and 31 March 2024:

	31.3.25	31.3.24
	£	£
C Crockford		
Balance outstanding at start of year	130,055	86,927
Amounts advanced	144,380	131,669
Amounts repaid	(84,500)	(88,541)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	189,935	130,055

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8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES - continued

Ms M Elliott		
Balance outstanding at start of year	130,040	86,990
Amounts advanced	144,890	131,809
Amounts repaid	(84,250)	(88,759)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	190,680	130,040

The maximum amounts owed to the company during the year by the directors Mr C Crockford was £189,935 and Mrs M Elliott was £190,680. No interest was paid on these balances during the year.

9. RELATED PARTY DISCLOSURES

Included in debtors at the balance sheet date is an amount of £5,514 (2024 - £1,201) due from Whitstable Investment Company Limited, a company under common control of the directors.

Included in creditors at the balance sheet date is an amount of £1,448 due to Four Walls Housing CIC, a company under common control of the directors.

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.