

**Unaudited Financial Statements**  
**for the Period 1 September 2022 to 31 March 2023**  
**for**  
**PCAS Kent Ltd**

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for the Period 1 September 2022 to 31 March 2023**

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**PCAS Kent Ltd**

**Company Information  
for the Period 1 September 2022 to 31 March 2023**

**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 Fitcher & Co.  
Chartered Accountants  
9 St George's Yard  
Farnham  
Surrey  
GU9 7LW

**Balance Sheet**  
**31 March 2023**

	Notes	31.3.23 £	£	31.8.22 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		106,236		96,063
<b>CURRENT ASSETS</b>					
Debtors	5	632,289		596,925	
Cash at bank		<u>458,697</u>		<u>355,417</u>	
		1,090,986		952,342	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>393,830</u>		<u>368,127</u>	
<b>NET CURRENT ASSETS</b>			<u>697,156</u>		<u>584,215</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			803,392		680,278
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		-		(37,688)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(18,589)</u>		<u>(18,252)</u>
<b>NET ASSETS</b>			<u>784,803</u>		<u>624,338</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			20		20
Retained earnings			<u>784,783</u>		<u>624,318</u>
			<u>784,803</u>		<u>624,338</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2023 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 19 December 2023 and were signed on its behalf by:

C Crockford - Director

Ms M Elliott - Director

**Notes to the Financial Statements  
for the Period 1 September 2022 to 31 March 2023**

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 period 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 period 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.

**Notes to the Financial Statements - continued**  
**for the Period 1 September 2022 to 31 March 2023**

**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 period was 158 (2022 - 141) .

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 September 2022	166,977
Additions	32,020
At 31 March 2023	<u>198,997</u>
<b>DEPRECIATION</b>	
At 1 September 2022	70,914
Charge for period	21,847
At 31 March 2023	<u>92,761</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>106,236</u>
At 31 August 2022	<u>96,063</u>

Notes to the Financial Statements - continued  
for the Period 1 September 2022 to 31 March 2023

## 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 £
<b>COST</b>		
At 1 September 2022 and 31 March 2023		<u>68,742</u>
<b>DEPRECIATION</b>		
At 1 September 2022		24,019
Charge for period		5,254
At 31 March 2023		<u>29,273</u>
<b>NET BOOK VALUE</b>		
At 31 March 2023		<u>39,469</u>
At 31 August 2022		<u>44,723</u>
<b>5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	31.3.23	31.8.22
	£	£
Trade debtors	37,854	158,246
Other debtors	594,435	438,679
	<u>632,289</u>	<u>596,925</u>
<b>6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	31.3.23	31.8.22
	£	£
Hire purchase contracts	42,329	10,582
Trade creditors	20,793	43,396
Taxation and social security	239,632	186,000
Other creditors	91,076	128,149
	<u>393,830</u>	<u>368,127</u>
<b>7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>		
	31.3.23	31.8.22
	£	£
Hire purchase contracts	<u>-</u>	<u>37,688</u>
<b>8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES</b>		
The following advances and credits to directors subsisted during the period ended 31 March 2023 and the year ended 31 August 2022:		
	31.3.23	31.8.22
	£	£
<b>C Crockford</b>		
Balance outstanding at start of period	77,541	4,002
Amounts advanced	12,886	73,539
Amounts repaid	(3,500)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of period	<u>86,927</u>	<u>77,541</u>

Notes to the Financial Statements - continued  
for the Period 1 September 2022 to 31 March 2023

8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES - continued

**Ms M Elliott**

Balance outstanding at start of period	77,760	5,204
Amounts advanced	12,730	72,556
Amounts repaid	(3,500)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of period	<u>86,990</u>	<u>77,760</u>

The maximum amounts owed to the company during the year by the directors Mr C Crockford was £90,427 and Mrs M Elliott was £90,490. No interest was paid on these balances during the year.

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.