

**ATLANTIS CARE LTD
UNAUDITED ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

**Atlantis Care Ltd
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Atlantis Care Ltd
Abridged Balance Sheet
As At 31 March 2025

Registered number: 08053192

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Intangible Assets	4		-		28,800
Tangible Assets	5		62,787		76,935
			62,787		105,735
CURRENT ASSETS					
Debtors		204,370		237,725	
Cash at bank and in hand		160,231		92,090	
		364,601		329,815	
Creditors: Amounts Falling Due Within One Year		(164,564)		(164,792)	
NET CURRENT ASSETS (LIABILITIES)			200,037		165,023
TOTAL ASSETS LESS CURRENT LIABILITIES			262,824		270,758
Creditors: Amounts Falling Due After More Than One Year			(81,715)		(117,401)
NET ASSETS			181,109		153,357
CAPITAL AND RESERVES					
Called up share capital	7		102		102
Profit and Loss Account			181,007		153,255
SHAREHOLDERS' FUNDS			181,109		153,357

Atlantis Care Ltd
Abridged Balance Sheet (continued)
As At 31 March 2025

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

All of the company's members have consented to the preparation of an Abridged Balance Sheet for the year end 31 March 2025 in accordance with section 444(2A) of the Companies Act 2006.

On behalf of the board

Mr Steven Brailey

Director

17th November 2025

The notes on pages 3 to 6 form part of these financial statements.

Atlantis Care Ltd
Notes to the Abridged Financial Statements
For The Year Ended 31 March 2025

1. General Information

Atlantis Care Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 08053192 . The registered office is 23 Cardwen Estate Pelynt, Looe, Cornwall, PL13 2LJ.

2. Accounting Policies

2.1. 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.

2.2. 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.

2.3. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of 5 years.

2.4. 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:

Plant & Machinery	20% of net book value per annum
Motor Vehicles	25% of net book value per annum
Fixtures & Fittings	20% of net book value per annum
Computer Equipment	20% of net book value per annum

Atlantis Care Ltd
Notes to the Abridged Financial Statements (continued)
For The Year Ended 31 March 2025

2.5. Leasing and Hire Purchase Contracts

Assets obtained under finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the profit and loss account as incurred.

2.6. 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 and deferred tax are recognised in profit or loss for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 27 (2024: 27)

Atlantis Care Ltd
Notes to the Abridged Financial Statements (continued)
For The Year Ended 31 March 2025

4. Intangible Assets

	Total £
Cost	
As at 1 April 2024	165,000
As at 31 March 2025	165,000
Amortisation	
As at 1 April 2024	136,200
Provided during the period	28,800
As at 31 March 2025	165,000
Net Book Value	
As at 31 March 2025	-
As at 1 April 2024	28,800

5. Tangible Assets

	Total £
Cost	
As at 1 April 2024	139,252
Additions	3,282
As at 31 March 2025	142,534
Depreciation	
As at 1 April 2024	62,317
Provided during the period	17,430
As at 31 March 2025	79,747
Net Book Value	
As at 31 March 2025	62,787
As at 1 April 2024	76,935

6. Obligations Under Finance Leases and Hire Purchase

	2025 £	2024 £
The future minimum finance lease payments are as follows:		
Not later than one year	7,412	9,566
Later than one year and not later than five years	25,683	33,155
	33,095	42,721
	33,095	42,721

Atlantis Care Ltd
Notes to the Abridged Financial Statements (continued)
For The Year Ended 31 March 2025

7. Share Capital

	2025	2024
	£	£
Allotted, Called up and fully paid	102	102

8. Directors Advances, Credits and Guarantees

Included within Debtors are the following loans to directors:

	As at 1 April 2024	Amounts advanced	Amounts repaid	Amounts written off	As at 31 March 2025
	£	£	£	£	£
Mr Steven Brailey	89,374	-	-	-	-

The above loan is unsecured and repayable on demand. Interest has been charged on the account with an interest rate of 3.75%.

9. Controlling Party

The company's controlling party is Mr Steven Brailey and Mrs Cathy Brailey by virtue of their ownership of 98% of the issued share capital in the company.

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.