

Unaudited Financial Statements
for the Period 14 October 2020 to 31 March 2022
for
A Kind Life Ltd

A Kind Life Ltd (Registered number: SC677572)

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for the Period 14 October 2020 to 31 March 2022

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A Kind Life Ltd

Company Information
for the Period 14 October 2020 to 31 March 2022

DIRECTORS:

Mr T Keogh
Mrs L Keogh

REGISTERED OFFICE:

Drumsheugh Toll
2 Belford Road
Edinburgh
EH4 3BL

REGISTERED NUMBER:

SC677572 (Scotland)

ACCOUNTANTS:

One Accounting Ltd
Chartered Management Accountants
Drumsheugh Toll
2 Belford Road
Edinburgh
Midlothian
EH4 3BL

Statement of Financial Position
31 March 2022

	Notes	£	£
FIXED ASSETS			
Tangible assets	4		6,882
CURRENT ASSETS			
Debtors	5	316,843	
Cash at bank		<u>222,819</u>	
		539,662	
CREDITORS			
Amounts falling due within one year	6	<u>318,417</u>	
NET CURRENT ASSETS			<u>221,245</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			228,127
PROVISIONS FOR LIABILITIES			<u>1,308</u>
NET ASSETS			<u>226,819</u>
CAPITAL AND RESERVES			
Called up share capital			100
Retained earnings			<u>226,719</u>
			<u>226,819</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2022 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 13 July 2022 and were signed on its behalf by:

Mr T Keogh - Director

1. **STATUTORY INFORMATION**

A Kind Life Ltd 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 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, 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.

Computer equipments - 33% on cost

Taxation

Taxation for the period comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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 statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 3.

4. **TANGIBLE FIXED ASSETS**

	Computer equipments £
COST	
Additions	7,650
At 31 March 2022	<u>7,650</u>
DEPRECIATION	
Charge for period	768
At 31 March 2022	<u>768</u>
NET BOOK VALUE	
At 31 March 2022	<u><u>6,882</u></u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Trade debtors	305,738
Prepayments and accrued income	11,105
	<u><u>316,843</u></u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Trade creditors	992
Tax	113,741
Social security and other taxes	54,040
VAT	59,871
Other creditors	1,441
Directors' current accounts	179
Accruals and deferred income	88,153
	<u><u>318,417</u></u>

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.