

Unaudited Financial Statements for the Year Ended 31 March 2025

for

A Kind Life Ltd

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for the Year Ended 31 March 2025

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A Kind Life Ltd

Company Information
for the Year Ended 31 March 2025

DIRECTORS: Mr T Keogh
Mr P E Weller 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

A Kind Life Ltd (Registered number: SC677572)

Balance Sheet
31 March 2025

	Notes	31.3.25	£	31.3.24	£
FIXED ASSETS					
Tangible assets	4		9,368		10,027
CURRENT ASSETS					
Debtors	5	780,719		442,206	
Cash at bank		<u>448,215</u>		<u>670,280</u>	
		1,228,934		1,112,486	
CREDITORS					
Amounts falling due within one year	6	<u>749,723</u>		<u>725,876</u>	
NET CURRENT ASSETS			<u>479,211</u>		<u>386,610</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			488,579		396,637
PROVISIONS FOR LIABILITIES			<u>2,342</u>		<u>2,578</u>
NET ASSETS			<u><u>486,237</u></u>		<u><u>394,059</u></u>
CAPITAL AND RESERVES					
Called up share capital			80		80
Capital redemption reserve			20		20
Retained earnings			<u>486,137</u>		<u>393,959</u>
			<u><u>486,237</u></u>		<u><u>394,059</u></u>

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.

A Kind Life Ltd (Registered number: SC677572)

Balance Sheet - continued
31 March 2025

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 29 May 2025 and were signed on its behalf by:

Mr T Keogh - Director

Mr P E Weller Keogh - Director

The notes form part of these financial statements

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

Financial instruments

The Company only enters into basic financial instrument 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. Debt instruments, including loans and other accounts receivable and payable are initially measured at transaction price adjusted for transaction costs. They are subsequently recognised at amortised costs using the effective interest method.

Creditors payable within one year, typically trade payables, are measured initially and subsequently at the undiscounted amount of the cash or other consideration expected to be paid. Debtors receivable within one year, typically trade receivables, are measured initially and subsequently at the undiscounted amount of the cash or other consideration expected to be received.

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.

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 Year Ended 31 March 2025

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 10 (2024 - 8) .

4. **TANGIBLE FIXED ASSETS**

	Computer equipments £
COST	
At 1 April 2024	20,535
Additions	6,363
At 31 March 2025	<u>26,898</u>
DEPRECIATION	
At 1 April 2024	10,508
Charge for year	7,022
At 31 March 2025	<u>17,530</u>
NET BOOK VALUE	
At 31 March 2025	<u>9,368</u>
At 31 March 2024	<u>10,027</u>

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

	31.3.25 £	31.3.24 £
Trade debtors	510,703	161,311
Other debtors	42,429	50,079
Directors' current accounts	203,895	201,106
Prepayments and accrued income	23,692	29,710
	<u>780,719</u>	<u>442,206</u>

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

	31.3.25 £	31.3.24 £
Trade creditors	29,082	30,269
Tax	100,308	226,186
Social security and other taxes	40,831	20,379
VAT	89,440	118,833
Other creditors	3,336	2,569
Accruals and deferred income	486,726	327,640
	<u>749,723</u>	<u>725,876</u>

7. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

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

	31.3.25	31.3.24
	£	£
Mr T Keogh		
Balance outstanding at start of year	201,106	125,717
Amounts advanced	250,485	305,952
Amounts repaid	(247,696)	(230,563)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>203,895</u>	<u>201,106</u>

Interest has been charged on the loan at the ORI of 2.25%.

There are no other terms and conditions attached to this loan.

8. **RELATED PARTY DISCLOSURES**

During the year, total dividends of £201,829 (2024 - £210,960) were paid to 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.