

Newfield Care Limited
Report and Accounts
Year Ended 30 April 2007

Company registration number 2090431

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Newfield Care Limited
Report and Accounts
Year Ended 30 April 2007

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Newfield Care Limited
Report of the Directors
Year Ended 30 April 2007

The Directors present their annual report together with the audited accounts for the year ended 30 April 2007

1 Results and Dividends

The net profit for the year was Nil The Directors recommend that no dividend be paid

2 Principal Activities and Operational Performance Review

The company has not traded during the year

3 Directors

The Directors who served during the year were as follows

P E Jones	
A J White	(Chairman)
J Harrison	(resigned 26 September 2006)
J A Hayfield	(resigned 26 September 2006)
B W Newman	(resigned 26 September 2006)

4 Statement of Directors' Responsibilities

The Directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations

Company law requires the Directors to prepare financial statements for each financial year Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) The financial statements are required to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period In preparing these financial statements the Directors are required to

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 1985 They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Newfield Care Limited

Report of the Directors

Year Ended 30 April 2007

5 Information given to the Auditors

So far as each of the Directors is aware at the time the report is approved

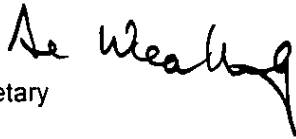
- there is no relevant audit information of which the company's auditors are unaware, and
- the Directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

6 Auditors

In accordance with Section 386 of the Companies Act 1985, by an elective resolution of the company, PKF (UK) LLP, Registered Auditors, are deemed re-appointed as auditors for the succeeding year

This report was approved by the Board on 8 November 2007 and signed on its behalf

A Weatherby
Company Secretary



Newfield Care Limited
Profit and Loss Account
Year Ended 30 April 2007

	<u>Notes</u>	<u>2007</u> £	<u>2006</u> £
Operating income		0	0
Interest income		0	0
Profit on ordinary activities before taxation	1	0	0
Tax on profit on ordinary activities		0	0
Profit for the financial year after taxation		0	0
Retained profit brought forward		444,208	444,208
Retained profit carried forward		<u>444,208</u>	<u>444,208</u>

The above figures relate exclusively to continuing operations

The company has no recognised gains or losses or movements in shareholders' funds other than the profit for the year

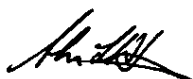
Newfield Care Limited

Balance Sheet

As at 30 April 2007

	<u>Notes</u>	<u>2007</u> £	<u>2006</u> £
Current Assets			
Debtors	3	444,000	0
Cash		308	444,308
		<hr/>	<hr/>
Net Current Assets		444,308	444,308
		<hr/>	<hr/>
Net Assets		<u>444,308</u>	<u>444,308</u>
Capital and Reserves			
Called up share capital	4	100	100
Profit and loss account		444,208	444,208
		<hr/>	<hr/>
Shareholders' Funds		<u>444,308</u>	<u>444,308</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf on 8 November 2007



A J White
Director

Newfield Care Limited

Statement of Accounting Policies

The following accounting policies have been applied consistently in dealing with items considered material to the company's affairs

Basis of accounting

The accounts are prepared under the historic cost convention and in accordance with applicable accounting standards

Deferred Taxation

Full provision is made for deferred tax liabilities arising from timing differences between the recognition of gains and losses in the financial statements and their recognition in the tax computation. Deferred tax assets are only recognised to the extent that they are prudently considered recoverable

Newfield Care Limited

Notes to the Accounts

1 Profit on ordinary activities before taxation

Auditors' remuneration is borne by the ultimate parent company

2 Directors' emoluments

During the year the Directors neither received nor were due to receive any emoluments from the company

	<u>2007</u> £	<u>2006</u> £
3 <u>Debtors</u>		
Amounts falling due within one year		
Amounts owed by group undertakings	444,000	0
	<hr/>	<hr/>
	<u>444,000</u>	<u>0</u>

4 Called up share capital

	Authorised allotted and fully paid £
Ordinary shares of £1 each	<hr/> 100

There was no change in share capital during the year

5 Parent undertaking and controlling party

The company's parent company and controlling party is Newfield Construction Limited, a company incorporated in England

The company's ultimate parent company and ultimate controlling party is Emerson Developments (Holdings) Limited, a company incorporated in England

The results of the company are included in the consolidated accounts of Emerson Developments (Holdings) Limited. A copy of these accounts may be obtained from The Registrar of Companies, Companies House, Crown Way, Cardiff

6 Related parties

The company has taken advantage of the exemption conferred on 90% subsidiaries by FRS 8, in relation to transactions with Group companies

Newfield Care Limited

Independent Auditors' Report to the Members of

Newfield Care Limited

We have audited the financial statements of Newfield Care Limited for the year ended 30 April 2007 which comprise the profit and loss account, the balance sheet and the related notes. The financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Directors and Auditors

The Directors' responsibilities for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom accounting standards ('United Kingdom Generally Accepted Accounting Practice') are set out in the Statement of Directors' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and have been properly prepared in accordance with the Companies Act 1985. We also report to you whether in our opinion the information given in the Directors' Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding Directors' remuneration and other transactions is not disclosed.

We read the Directors' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Newfield Care Limited

Independent Auditors' Report to the Members of

Newfield Care Limited

Opinion

In our opinion

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the company's affairs as at 30 April 2007 and of its profit for the year then ended,
- the financial statements have been properly prepared in accordance with the Companies Act 1985, and
- the information given in the Directors' Report is consistent with the financial statements

PKF (UK) LLP

PKF (UK) LLP
Registered Auditors
Manchester (UK)
14 November 2007