

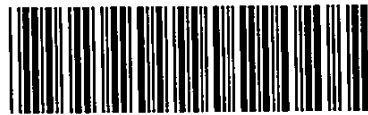
REGISTERED NUMBER: 02951450

Abbreviated Accounts for the Year Ended 30 September 2011

for

Abele View Ltd

THURSDAY



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22/03/2012

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COMPANIES HOUSE

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for the Year Ended 30 September 2011**

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Abele View Ltd

Company Information

for the Year Ended 30 September 2011

DIRECTORS.

H D James
G F Rodgers

SECRETARY

M Fidlín

REGISTERED OFFICE:

Welland House Care Centre
Lime Grove Welland
Malvern
Worcestershire
WR13 6LY

REGISTERED NUMBER

02951450

**SENIOR STATUTORY
AUDITOR:**

Mark Brown BA FCA

AUDITORS

HW
Keepers Lane
The Wergs
Wolverhampton
West Midlands
WV6 8UA

**Report of the Independent Auditors to
Abele View Ltd
Under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages three to five, together with the full financial statements of Abele View Ltd for the year ended 30 September 2011 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special 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, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.



Mark Brown BA FCA (Senior Statutory Auditor)
for and on behalf of HW
Keepers Lane
The Wergs
Wolverhampton
West Midlands
WV6 8UA

Date

20/3/2012

Abele View Ltd

**Abbreviated Balance Sheet
30 September 2011**

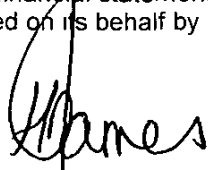
	Notes	£	2011	£	2010	£
FIXED ASSETS						
Tangible assets	2		-			708,327
CURRENT ASSETS						
Debtors		100		976,660		
Cash at bank and in hand		-		11,833		
		<u>100</u>		<u>988,493</u>		
CREDITORS						
Amounts falling due within one year	3	-		328,368		
NET CURRENT ASSETS			<u>100</u>			<u>660,125</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>100</u>			<u>1,368,452</u>
CREDITORS						
Amounts falling due after more than one year	3	-				954,439
NET ASSETS			<u>100</u>			<u>414,013</u>
CAPITAL AND RESERVES						
Called up share capital	4		100			100
Revaluation reserve			-			167,744
Profit and loss account			-			246,169
SHAREHOLDERS' FUNDS			<u>100</u>			<u>414,013</u>

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The financial statements were approved by the Board of Directors on
signed on its behalf by

20.3.12

and were



H D James - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
for the Year Ended 30 September 2011**

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Turnover

Sales represents revenues receivable from health and care provision services rendered,

Revenues are stated net of value-added tax, rebates and discounts. Revenues are recognised in the accounting period in which the Company obtains the right to consideration in exchange for its performance

Tangible fixed assets

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Freehold Property	- 1% of cost or valuation
Leasehold Building Improvements	- 8 33% of cost
Fixtures & Fittings	- 15% of cost

An amount equal to the excess of annual depreciation charge on revalued assets over the notional historical cost depreciation charge on those assets is transferred annually from the revaluation reserve to the profit and loss reserve

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

Hire purchase and leasing commitments

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities

Abele View Ltd

Notes to the Abbreviated Accounts - continued for the Year Ended 30 September 2011

2 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2010	925,987
Additions	8,054
Transfer to group company	(934,041)
At 30 September 2011	-
DEPRECIATION	
At 1 October 2010	217,660
Charge for year	792
Transfer to group company	(218,452)
At 30 September 2011	-
NET BOOK VALUE	
At 30 September 2011	-
At 30 September 2010	708,327

3 CREDITORS

Creditors include an amount of £0 (2010 - £975,640) for which security has been given

4 CALLED UP SHARE CAPITAL

Allotted, issued and fully paid Number	Class	Nominal value £1	2011 £ <u>100</u>	2010 £ <u>100</u>
100	Ordinary			

5 ULTIMATE PARENT COMPANY

Abele View Limited is a wholly owned subsidiary of Redwood Healthcare Limited, a company incorporated in England