

**Registration number 04217747**

**Abbeyfield Court Limited**

**Abbreviated accounts**

**for the year ended 31 December 2013**

**SATURDAY**



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**A30**

**27/09/2014**

**#328**

**COMPANIES HOUSE**

**Independent auditors' report to Abbeyfield Court Limited  
under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages 2 to 4 together with the financial statements of Abbeyfield Court Limited for the year ended 31 December 2013 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 auditor's 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 audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of the directors and the auditors**

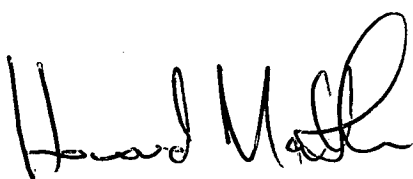
The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated 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 "The special auditor's report on abbreviated accounts in the United Kingdom" 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 those provisions.



.....  
**Howard Matthews (senior statutory auditor)**  
**For and on behalf of Howard Matthews Partnership**

26 September 2014

**Queensgate House  
23 North Park Road  
Harrogate  
HG1 5PD**

# Abbeyfield Court Limited

## Abbreviated balance sheet as at 31 December 2013

		2013		2012	
	Notes	£	£	£	£
<b>Current assets</b>					
Debtors		35,672		34,901	
Cash at bank and in hand		30,903		31,004	
		<u>66,575</u>		<u>65,905</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(2,853)</u>		<u>(1,239)</u>	
<b>Net current assets</b>			<u>63,722</u>		<u>64,666</u>
<b>Total assets less current liabilities</b>			<u>63,722</u>		<u>64,666</u>
<b>Net assets</b>			<u><u>63,722</u></u>		<u><u>64,666</u></u>
<b>Capital and reserves</b>					
Called up share capital	2		2		2
Share premium account			3		3
Profit and loss account			<u>63,717</u>		<u>64,661</u>
<b>Shareholders' funds</b>			<u><u>63,722</u></u>		<u><u>64,666</u></u>

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008) relating to small companies.

These accounts were approved by the directors on 25.09.14, and are signed on their behalf by:

J B Whitaker  
Director



Registration number 04217747

The notes on pages 3 to 4 form an integral part of these financial statements.

## **Abbeyfield Court Limited**

### **Notes to the abbreviated financial statements for the year ended 31 December 2013**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

##### **1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

##### **1.3. Deferred taxation**

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;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that 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.

# Abbeyfield Court Limited

## Notes to the abbreviated financial statements for the year ended 31 December 2013

..... continued

2.	Share capital	2013 £	2012 £
	<b>Authorised</b>		
	3 Ordinary shares of £1 each	<u>3</u>	<u>3</u>
	<b>Allotted, called up and fully paid</b>		
	2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>
	<b>Equity Shares</b>		
	2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>

### 3. Ultimate parent undertaking

The company is a wholly owned subsidiary of The Abbeyfield Ikley Society Limited, a company incorporated in England and Wales. Copies of the financial statements of the Society are available from Companies House, Crown Way, Cardiff, CF14 3UZ