

REGISTERED NUMBER: 04495928 (England and Wales)

**ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2011  
FOR  
A & L CARE HOMES LIMITED**

WEDNESDAY



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25/04/2012  
COMPANIES HOUSE

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FOR THE YEAR ENDED 31 AUGUST 2011**

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**A & L CARE HOMES LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2011**

|                           |   |
|---------------------------|---|
| <b>DIRECTORS:</b>         | Mr A Webb<br>Mrs L Webb   |
| <b>SECRETARY:</b>         | Mr A Webb   |
| <b>REGISTERED OFFICE:</b> | Amberley House<br>171-175 The Ridgeway<br>Plympton<br>PLYMOUTH<br>Devon<br>PL7 2HJ  |
| <b>REGISTERED NUMBER.</b> | 04495928 (England and Wales)  |
| <b>AUDITORS:</b>          | Mark Holt & Co Limited<br>Chartered Accountants<br>Registered Auditors<br>C/o Mark Holt & Co<br>Marine Building, Victoria Wharf<br>Plymouth<br>Devon<br>PL4 0RF |
| <b>BANKERS.</b>           | National Westminster Bank Plc<br>14 Old Town Street<br>Plymouth<br>Devon<br>PL1 1DG   |

**REPORT OF THE INDEPENDENT AUDITORS TO  
A & L CARE HOMES LIMITED  
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages three to six, together with the full financial statements of A & L Care Homes Limited for the year ended 31 August 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 Holt (Senior Statutory Auditor)  
for and on behalf of Mark Holt & Co Limited  
Chartered Accountants  
Registered Auditors  
C/o Mark Holt & Co  
Marine Building, Victoria Wharf  
Plymouth  
Devon  
PL4 0RF



Date

19.4.2012

**A & L CARE HOMES LIMITED (REGISTERED NUMBER: 04495928)**

**ABBREVIATED BALANCE SHEET  
31 AUGUST 2011**

|  | Notes | 2011<br>£        | 2010<br>£        |
|--|-------|------------------|------------------|
| <b>FIXED ASSETS</b>                          |       |                  |                  |
| Intangible assets                            | 2     | 16,000           | 32,000           |
| Tangible assets                              | 3     | 3,583,998        | 2,936,259        |
|  |       | <u>3,599,998</u> | <u>2,968,259</u> |
| <b>CURRENT ASSETS</b>                        |       |                  |                  |
| Debtors                                      |       | 39,544           | 41,669           |
| Cash at bank and in hand                     |       | 216,681          | 220,780          |
|  |       | <u>256,225</u>   | <u>262,449</u>   |
| <b>CREDITORS</b>                             |       |                  |                  |
| Amounts falling due within one year          | 4     | 390,542          | 389,548          |
| <b>NET CURRENT LIABILITIES</b>               |       | <u>(134,317)</u> | <u>(127,099)</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>3,465,681</u> | <u>2,841,160</u> |
| <b>CREDITORS</b>                             |       |                  |                  |
| Amounts falling due after more than one year | 4     | 3,169,982        | 2,489,096        |
| <b>NET ASSETS</b>                            |       | <u>295,699</u>   | <u>352,064</u>   |
| <b>CAPITAL AND RESERVES</b>                  |       |                  |                  |
| Called up share capital                      | 5     | 200              | 200              |
| Profit and loss account                      |       | 295,499          | 351,864          |
| <b>SHAREHOLDERS' FUNDS</b>                   |       | <u>295,699</u>   | <u>352,064</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 27<sup>th</sup> March 2012 and were signed on its behalf by



Mr A Webb - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 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**

Turnover represents net invoiced residential care home fees, excluding value added tax. Turnover is recognised per night that a room is occupied.

**Goodwill**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of 10 years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                                    |                |
|------------------------------------|----------------|
| Freehold property                  | - not provided |
| Improvements to leasehold property | - 10% on cost  |
| Fixtures and fittings              | - 25% on cost  |
| Motor vehicles                     | - 25% on cost  |

The board of directors believe that the Residual Value of the Freehold Property will exceed the Carrying Value at the end of its useful life, hence depreciation would be immaterial. The board of directors continue to believe that the appropriate Accounting Policy is not to depreciate.

All fixed assets are initially recorded at cost.

**Deferred tax**

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**Development loan interest**

Loan interest on the development loans is not capitalised, as allowed by the provisions of the FRSSE.

**Capitalisation of loan arrangement costs**

Following the provisions of the FRSSE, the company capitalises the cost of arranging development loans and amortises this cost on a straight-line basis over the life of the loan.

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2011**

**2 INTANGIBLE FIXED ASSETS**

|   | <b>Total<br/>£</b> |
|---|--------------------|
| <b>COST</b>                               |                    |
| At 1 September 2010<br>and 31 August 2011 | <b>160,000</b>     |
| <b>AMORTISATION</b>                       |                    |
| At 1 September 2010                       | <b>128,000</b>     |
| Charge for year                           | <b>16,000</b>      |
| At 31 August 2011                         | <b>144,000</b>     |
| <b>NET BOOK VALUE</b>                     |                    |
| At 31 August 2011                         | <b>16,000</b>      |
| At 31 August 2010                         | <b>32,000</b>      |

**3 TANGIBLE FIXED ASSETS**

|                       | <b>Total<br/>£</b> |
|-----------------------|--------------------|
| <b>COST</b>           |                    |
| At 1 September 2010   | <b>3,023,652</b>   |
| Additions             | <b>658,142</b>     |
| At 31 August 2011     | <b>3,681,794</b>   |
| <b>DEPRECIATION</b>   |                    |
| At 1 September 2010   | <b>87,393</b>      |
| Charge for year       | <b>10,403</b>      |
| At 31 August 2011     | <b>97,796</b>      |
| <b>NET BOOK VALUE</b> |                    |
| At 31 August 2011     | <b>3,583,998</b>   |
| At 31 August 2010     | <b>2,936,259</b>   |

**4 CREDITORS**

Creditors include an amount of £3,221,987 (2010 - £2,617,476) for which security has been given

**5 CALLED UP SHARE CAPITAL**

| Allotted, issued and fully paid |          |                  | <b>2011</b> | <b>2010</b> |
|---------------------------------|----------|------------------|-------------|-------------|
| Number                          | Class    | Nominal<br>value | <b>£</b>    | <b>£</b>    |
| 200                             | Ordinary | £1               | <b>200</b>  | <b>200</b>  |

**6 ULTIMATE PARENT COMPANY**

A & L Care Homes Limited is a wholly owned subsidiary of A & L Care Homes Holdings Limited, it's ultimate parent undertaking and controlling party, which is incorporated in the UK

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2011**

**7 TRANSACTIONS WITH DIRECTORS**

The following loan to directors subsisted during the years ended 31 August 2011 and 31 August 2010

|                                      | <b>2011</b>     | <b>2010</b>   |
|--------------------------------------|-----------------|---------------|
|                                      | <b>£</b>        | <b>£</b>      |
| <b>Mr A Webb and Mrs L Webb</b>      |                 |               |
| Balance outstanding at start of year | <b>24,481</b>   | (183,221)     |
| Amounts advanced                     | -               | 301,105       |
| Amounts repaid                       | <b>(24,481)</b> | (93,403)      |
| Balance outstanding at end of year   | <b>-</b>        | <b>24,481</b> |