

ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2009
FOR
A & L CARE HOMES LIMITED

SATURDAY



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23/01/2010

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COMPANIES HOUSE

A & L CARE HOMES LIMITED

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FOR THE YEAR ENDED 31 AUGUST 2009**

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A & L CARE HOMES LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2009

DIRECTORS:	Mr A Webb Mrs L Webb
SECRETARY:	Mr A Webb
REGISTERED OFFICE:	Amberley House 171-175 The Ridgeway Plympton PLYMOUTH Devon PL7 2HJ
REGISTERED NUMBER:	04495928 (England and Wales)
BANKERS:	National Westminster Bank Plc 14 Old Town Street Plymouth Devon PL1 1DG

A & L CARE HOMES LIMITED
ABBREVIATED BALANCE SHEET
31 AUGUST 2009

		2009		2008 as restated	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible assets	2		48,000		64,000
Tangible assets	3		1,681,664		477,087
			<u>1,729,664</u>		<u>541,087</u>
CURRENT ASSETS					
Debtors		30,216		199,701	
Cash at bank and in hand		78,837		45,254	
		<u>109,053</u>		<u>244,955</u>	
CREDITORS					
Amounts falling due within one year	4	332,205		176,652	
NET CURRENT (LIABILITIES)/ASSETS			<u>(223,152)</u>		<u>68,303</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,506,512</u>		<u>609,390</u>
CREDITORS					
Amounts falling due after more than one year	4		1,334,880		175,912
NET ASSETS			<u>171,632</u>		<u>433,478</u>
CAPITAL AND RESERVES					
Called up share capital	5		200		200
Profit and loss account			171,432		433,278
SHAREHOLDERS' FUNDS			<u>171,632</u>		<u>433,478</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2009.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2009 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.


The notes form part of these abbreviated accounts

A & L CARE HOMES LIMITED

ABBREVIATED BALANCE SHEET - continued
31 AUGUST 2009

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 20/1/10 and were signed on its behalf by:



.....
Mr A Webb - Director

The notes form part of these abbreviated accounts

A & L CARE HOMES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2009

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).

The financial statements were previously prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

Changes in accounting policies

The directors believe that the Residual Value of the Freehold Property will exceed the Carrying Value as at the year end. Therefore a representative Accounting Policy would be not to depreciate. The policy has therefore been amended, agreed, and actioned by the board.

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year.

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 or, if held under a finance lease, over the lease term, whichever is the shorter.

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

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.

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.

A & L CARE HOMES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS - continued FOR THE YEAR ENDED 31 AUGUST 2009

1. ACCOUNTING POLICIES - continued

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.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2008	
and 31 August 2009	<u>160,000</u>
AMORTISATION	
At 1 September 2008	96,000
Charge for year	<u>16,000</u>
At 31 August 2009	<u>112,000</u>
NET BOOK VALUE	
At 31 August 2009	<u>48,000</u>
At 31 August 2008	<u>64,000</u>

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2008	551,968
Additions	<u>1,210,937</u>
At 31 August 2009	<u>1,762,905</u>
DEPRECIATION	
At 1 September 2008	74,883
Charge for year	<u>6,358</u>
At 31 August 2009	<u>81,241</u>
NET BOOK VALUE	
At 31 August 2009	<u>1,681,664</u>
At 31 August 2008	<u>477,085</u>

4. CREDITORS

Creditors include an amount of £1,389,080 (2008 - £240,959) for which security has been given.

A & L CARE HOMES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS - continued FOR THE YEAR ENDED 31 AUGUST 2009

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2009	2008 as restated
			£	£
200	Ordinary	£1	<u>200</u>	<u>200</u>

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.