

REGISTERED NUMBER: 04495928 (England and Wales)

A & L CARE HOMES LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2019

Mark Holt & Co Limited
Chartered Accountants
Statutory Auditors
7 Sandy Court
Ashleigh Way
Langage Business Park
Plymouth
Devon
PL7 5JX

SATURDAY



A950RI00

A06

23/05/2020

#104

COMPANIES HOUSE

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

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2019**

	Page
Company Information	1
Abridged Balance Sheet	2
Notes to the Financial Statements	3

A & L CARE HOMES LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2019**

DIRECTOR: L Webb

SECRETARY: L Webb

REGISTERED OFFICE: 7 Sandy Court
Ashleigh Way
Langage Business Park
Plymouth
Devon
PL7 5JX

REGISTERED NUMBER: 04495928 (England and Wales)

AUDITORS: Mark Holt & Co Limited
Chartered Accountants
Statutory Auditors
7 Sandy Court
Ashleigh Way
Langage Business Park
Plymouth
Devon
PL7 5JX

BANKERS: National Westminster Bank Plc
14 Old Town Street
Plymouth
Devon
PL1 1DG

A & L CARE HOMES LIMITED (REGISTERED NUMBER: 04495928)**ABRIDGED BALANCE SHEET
31 AUGUST 2019**

	Notes	2019 £	2018 £
FIXED ASSETS			
Tangible assets	5	7,458	-
CURRENT ASSETS			
Debtors		982,597	971,632
Cash at bank and in hand		184,455	65,181
		<u>1,167,052</u>	<u>1,036,813</u>
CREDITORS			
Amounts falling due within one year		143,504	110,078
		<u>1,023,548</u>	<u>926,735</u>
NET CURRENT ASSETS			
		<u>1,031,006</u>	<u>926,735</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
CAPITAL AND RESERVES			
Called up share capital		200	200
Retained earnings		1,030,806	926,535
		<u>1,031,006</u>	<u>926,735</u>
SHAREHOLDERS' FUNDS			

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 August 2019 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

20-05-2020 | 10:39 AM PDT

The financial statements were approved by the director and authorised for issue on and were signed by:

Lisa Webb

.....
L Webb - Director

The notes form part of these financial statements

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2019**

1. STATUTORY INFORMATION

A & L Care Homes Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Related party exemption

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with members of the group.

Exemption from preparing a cash flow statement

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to prepare a cash flow statement.

Turnover

Turnover represents net invoiced residential care home fees. Turnover is recognised per night that a room is occupied. Deferred income is recognised when payment is received in advance of the service being provided.

Tangible fixed assets

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

Plant and machinery etc - 25% on cost
Motor vehicles - 25% on cost

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Impairment of assets

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term creditors are measured at the transaction price.

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2019**

3. ACCOUNTING POLICIES - continued

Taxation

Current tax is recognised for the amount of income tax payable in respect of the taxable profit for the current or past reporting periods using the tax rates and laws that have been enacted or substantively enacted by the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date, except as otherwise indicated.

Deferred tax assets are only recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. If and when all conditions for retaining tax allowances for the cost of a fixed asset have been met, the deferred tax is reversed.

Deferred tax is calculated using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

The tax expense (income) is presented either in profit or loss, other comprehensive income or equity depending on the transaction that resulted in the tax expense (income).

Operating lease commitments

Leases that do not transfer all the risks and rewards of ownership are classified as operating leases. Payments under operating leases are charged to the profit and loss account on a straight-line basis over the period of the lease.

Provisions for liabilities

Provisions are recognised when the Company has a present (legal or constructive) obligation as a result of a past event; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value using a pre-tax discount rate. The unwinding of the discount is recognised as a finance cost in profit or loss in the period it arises.

The Company recognises a provision for annual leave accrued by employees for services rendered in the current period, and which employees are entitled to carry forward and use within the next 12 months, measured at the salary cost payable for the period of absence.

Employee benefits

Short-term employee benefits and contributions to defined contribution plans are recognised as an expense in the period in which they are incurred.

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 39 (2018 - 38).

A & L CARE HOMES LIMITED (REGISTERED NUMBER: 04495928)**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2019****5. TANGIBLE FIXED ASSETS**

	Totals £
COST	
At 1 September 2018	79,597
Additions	9,944
	<hr/>
At 31 August 2019	89,541
	<hr/>
DEPRECIATION	
At 1 September 2018	79,597
Charge for year	2,486
	<hr/>
At 31 August 2019	82,083
	<hr/>
NET BOOK VALUE	
At 31 August 2019	7,458
	<hr/>
At 31 August 2018	-
	<hr/>

6. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2019 £	2018 £
Within one year	8,536	6,843
Between one and five years	32,876	42,530
In more than five years	289	-
	<hr/>	<hr/>
	41,701	49,373
	<hr/>	<hr/>

7. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006

The Report of the Auditors was unqualified.

Simon Law (Senior Statutory Auditor)
for and on behalf of Mark Holt & Co Limited

8. ULTIMATE CONTROLLING PARTY

The director, Mrs L Webb, is the ultimate controlling party through her 100% shareholding in the ultimate parent company, A & L Care Group Limited.

A & L Care Homes Limited is a subsidiary of the immediate parent company, A & L Care Homes Holdings Limited, who in turn are the wholly owned subsidiary of A & L Care Group Limited.

The consolidated accounts of A & L Care Group Limited of 7 Sandy Court, Ashleigh Way, Langage Business Park, Plympton, Plymouth, PL7 5JX, of which this entity is a member, will be available from Companies House, Crown Way, Cardiff.

9. UNPROVIDED DEFERRED TAX

At the year-end there was a £2,257 (2018: £4,805) unprovided deferred tax asset on negative accelerated capital allowances.