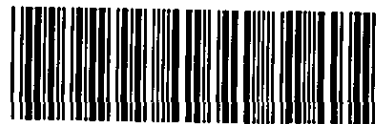


ABLE CARE (OLDHAM) LTD
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2010

Company Registration Number 04570222

RSM Tenon Limited
Accountants and Business Advisors
Cedar House
Sandbrook Business Park
Sandbrook Way
Rochdale
Lancashire
OL11 1LQ

THURSDAY



A12 28/07/2011 44
COMPANIES HOUSE

ABLE CARE (OLDHAM) LTD
ABBREVIATED ACCOUNTS
YEAR ENDED 31 OCTOBER 2010

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ABLE CARE (OLDHAM) LTD
INDEPENDENT AUDITOR'S REPORT TO ABLE CARE (OLDHAM) LTD
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 Able Care (Oldham) Ltd for the year ended 31 October 2010 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 work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

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.

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.

Anthony Steiner, Senior Statutory Auditor
For and on behalf of

RSM Tenon Audit Limited

RSM Tenon Audit Limited
Statutory Auditor
Cedar House
Sandbrook Business Park
Sandbrook Way
Rochdale
Lancashire
OL11 1LQ

Date - *26 July 2011*

ABLE CARE (OLDHAM) LTD


Registered Number 04570222

ABBREVIATED BALANCE SHEET**31 OCTOBER 2010**

	Note	2010 £	£	2009 £	£
Fixed assets	2				
Tangible assets			57,483		79,744
Current assets					
Debtors	3	668,516		1,198,231	
Cash at bank and in hand		68,560		85,679	
		<u>737,076</u>		<u>1,283,910</u>	
Creditors: Amounts falling due within one year		<u>(154,072)</u>		<u>(203,900)</u>	
Net current assets			583,004		1,080,010
Total assets less current liabilities			<u>640,487</u>		<u>1,159,754</u>
Creditors: Amounts falling due after more than one year			(111,251)		(95,555)
Provisions for liabilities			(9,726)		(13,821)
			<u>519,510</u>		<u>1,050,378</u>
Capital and reserves					
Called-up share capital	5		100		100
Profit and loss account			519,410		1,050,278
Shareholder's funds			<u>519,510</u>		<u>1,050,378</u>

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved by the directors and authorised for issue on 24/11/2010 and are signed on their behalf by


 Mr R W Oreschnick
 Director

The notes on pages 3 to 4 form part of these abbreviated accounts

ABLE CARE (OLDHAM) LTD
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 OCTOBER 2010

1. Accounting policies

Basis of accounting

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

The turnover shown in the profit and loss account represents the value of all domiciliary care services delivered during the year, at selling price exclusive of Value Added Tax. Sales are recognised at the point at which the company has fulfilled its contractual obligations to the customer.

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Cost represents purchase price together with any incidental costs of acquisition.

Depreciation

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:

Fixtures & Fittings	- 25% reducing balance
Motor Vehicles	- 25% reducing balance
Equipment	- 25% reducing balance and 33% on cost

Operating lease agreements

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.

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 tax, or a right to pay less tax, or a right to receive repayments of tax.

Deferred tax assets are recognised only to the extent that the directors consider it 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 a non-discounted basis at the average 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.

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.

ABLE CARE (OLDHAM) LTD
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 OCTOBER 2010

2. Fixed assets

	Tangible Assets £
Cost	
At 1 November 2009	127,811
Additions	12,759
Disposals	(2,411)
At 31 October 2010	<u>138,159</u>
Depreciation	
At 1 November 2009	48,067
Charge for year	32,998
On disposals	(389)
At 31 October 2010	<u>80,676</u>
Net book value	
At 31 October 2010	<u>57,483</u>
At 31 October 2009	<u>79,744</u>

3. Debtors

Debtors include amounts of £282,145 (2009 - £786,812) falling due after more than one year

4. Related party transactions

The company has taken advantage of the exemption under Financial Reporting Standard for Smaller Entities (effective April 2008) from disclosing transactions with other group entities where any party to the transaction is the parent of or a wholly owned subsidiary of the group

5 Share capital

Authorised share capital:

	2010 £	2009 £
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

Allotted, called up and fully paid:

	2010 No	£	2009 No	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

6. Ultimate parent company

The direct and ultimate parent company throughout the current and prior financial periods was Ellfin Home Care Limited. The consolidated financial statements of that company are available from Companies House, Crown Way, Maindy, Cardiff, CF14 3UZ