

**Abacus Quality Care Ltd****Registered number:** 07387578**Balance Sheet****as at 5 April 2017**

	Notes	2017 £	2016 £
<b>Fixed assets</b>			
Tangible assets	2	9,811	16,785
<b>Current assets</b>			
Debtors	3	9,335	16,888
Cash at bank and in hand		170,290	202,972
		<u>179,625</u>	<u>219,860</u>
<b>Creditors: amounts falling due within one year</b>	4	(36,254)	(31,778)
<b>Net current assets</b>		<u>143,371</u>	<u>188,082</u>
<b>Net assets</b>		<u>153,182</u>	<u>204,867</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		153,082	204,767
<b>Shareholders' funds</b>		<u>153,182</u>	<u>204,867</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Dilvinder Sadhra

Director

Approved by the board on 1 October 2017

**Abacus Quality Care Ltd**  
**Notes to the Accounts**  
**for the year ended 5 April 2017**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable. Turnover includes revenue earned from the rendering of services to residents.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant & machinery etc	over 3 years
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***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price).

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods.

***Leased assets***

All leases held are classified as operating leases.

**2 Tangible fixed assets**

	<b>Plant and machinery etc £</b>
<b>Cost</b>	
At 6 April 2016	79,917
Additions	5,500
At 5 April 2017	<u>85,417</u>
<b>Depreciation</b>	

At 6 April 2016	63,132
Charge for the year	12,474
At 5 April 2017	<u>75,606</u>

#### Net book value

At 5 April 2017	<u>9,811</u>
At 5 April 2016	16,785

<b>3 Debtors</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Trade debtors	7,014	11,323
Other debtors	2,321	5,565
	<u>9,335</u>	<u>16,888</u>

<b>4 Creditors: amounts falling due within one year</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,331	4,055
Corporation tax	8,720	23,650
Other taxes and social security costs	5,998	4,056
Other creditors	20,205	17
	<u>36,254</u>	<u>31,778</u>

#### 5 Related party transactions

M r s D K S a d h r a  
Director and shareholder:

During the year, dividends paid to Mrs D K Sadhra in her capacity as a shareholder amounted to £ 5 6 , 7 0 0 ( 2 0 1 5 : £ 3 7 , 1 0 0 )

M r S S a d h r a  
Director's spouse, company secretary and shareholder:

During the year, dividends paid to Mr S Sadhra in his capacity as a shareholder amounted to £24,300 (2015: £15,900)

#### 6 Controlling party

The ultimate controlling party is Mrs D K Sadhra.

#### 7 Other information

Abacus Quality Care Ltd is a private company limited by shares and incorporated in England. Its registered office is:

Abacus Care Home  
42-44 Rolleston Road  
Burton-On-Trent  
Staffordshire  
DE13 0JZ

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