

**Acanthus Health Care Limited**

**Abbreviated Accounts  
Year Ended 30 September 2015**

**Company Registration Number: 07881496**



**Acanthus Health Care Limited**  
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# Acanthus Health Care Limited

## Independent Auditor's Report under section 449 of the Companies Act 2006

We have examined the abbreviated accounts set out on pages 2 to 5 together with the financial statements of Acanthus Health Care Limited for the year ended 30 September 2015 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 audit work has been undertaken so that we might state to the company those matters we are required to state to them in an 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 audit 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 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.



Duncan Leslie ACA (Senior Statutory Auditor)  
For and on behalf of PKF Francis Clark, Statutory Auditor

North Quay House  
Sutton Harbour  
Plymouth  
Devon  
PL4 0RA

Date:.....  


# Acanthus Health Care Limited


## Abbreviated Balance Sheet

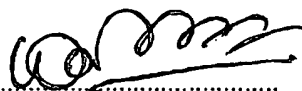
30 September 2015

	Note	2015 £	2014 £
<b>Fixed assets</b>			
Intangible fixed assets	2	800	850
Tangible fixed assets	2	<u>1,216,118</u>	<u>1,218,476</u>
		<u>1,216,918</u>	<u>1,219,326</u>
<b>Current assets</b>			
Debtors	3	247,208	59,001
Cash at bank and in hand		<u>279</u>	<u>43,148</u>
		247,487	102,149
<b>Creditors: Amounts falling due within one year</b>		<u>(67,880)</u>	<u>(61,674)</u>
<b>Net current assets</b>		<u>179,607</u>	<u>40,475</u>
<b>Total assets less current liabilities</b>		1,396,525	1,259,801
<b>Creditors: Amounts falling due after more than one year</b>		(338,894)	(340,942)
<b>Provisions for liabilities</b>		<u>(7,651)</u>	<u>(5,562)</u>
<b>Net assets</b>		<u>1,049,980</u>	<u>913,297</u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Revaluation reserve		895,041	888,052
Profit and loss account		<u>154,839</u>	<u>25,145</u>
<b>Shareholders' funds</b>		<u>1,049,980</u>	<u>913,297</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the Board on 23/6/2016 and signed on its behalf by:

  
.....  
Mr I Jarvis  
Director

  
.....  
Mr W Darshana  
Director

The notes on pages 4 to 6 form an integral part of these financial statements.  
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# Acanthus Health Care Limited

## Notes to the Abbreviated Accounts

### Year Ended 30 September 2015

#### 1 Accounting policies

##### **Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirements to prepare such a statement.

##### **Turnover**

The turnover shown in the profit and loss account represents the amount of goods and services provided during the year.

##### **Amortisation**

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Amortisation method and rate</b>
Goodwill	5% Straight line

##### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Freehold property	2% Straight line
Fixtures & fittings	20% Straight line
Equipment	20% Straight line

##### **Fixed asset investments**

All fixed assets are initially recorded at cost.

An amount equal to the excess of the annual depreciation charge on revalued assets over the notional historical cost depreciation charge on those assets is transferred annually from the revaluation reserve to the profit and loss reserve.

##### **Deferred tax**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

##### **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

**Acanthus Health Care Limited**  
Notes to the Abbreviated Accounts  
Year Ended 30 September 2015  
..... continued

**2 Fixed assets**

	Intangible assets £	Tangible assets £	Total £
<b>Cost</b>			
At 1 October 2014	1,000	1,245,809	1,246,809
Revaluations	-	1,302	1,302
Additions	-	13,114	13,114
Disposals	-	(1,794)	(1,794)
At 30 September 2015	1,000	1,258,431	1,259,431
<b>Depreciation</b>			
At 1 October 2014	150	27,333	27,483
Charge for the year	50	39,027	39,077
Eliminated on disposals	-	(598)	(598)
Revaluation	-	(23,449)	(23,449)
At 30 September 2015	200	42,313	42,513
<b>Net book value</b>			
At 30 September 2015	800	1,216,118	1,216,918
At 30 September 2014	850	1,218,476	1,219,326

**3 Debtors**

Debtors includes £179,000 (2014 - £0) receivable after more than one year.

**4 Share capital**

**Allotted, called up and fully paid shares**

	2015		2014	
	No.	£	No.	£
Ordinary 'A' shares of £1 each	25	25	25	25
Ordinary 'B' shares of £1 each	25	25	25	25
Ordinary 'C' shares of £1 each	25	25	25	25
Ordinary 'D' shares of £1 each	25	25	25	25
	100	100	100	100

## **Acanthus Health Care Limited**

Notes to the Abbreviated Accounts

Year Ended 30 September 2015

..... *continued*

### **5 Control**

The immediate parent company is Peacock Holdings (2015) Limited, a company incorporated in England.