

Bristol Quality Care Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 May 2016

PRWS (Bristol) Limited
Chartered Certified Accountants
11 Alma Vale Road
Clifton
Bristol
BS8 2HL

Bristol Quality Care Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 6) have been prepared.

**Chartered Certified Accountants' Report to the Board of Directors on the Preparation of the
Unaudited Statutory Accounts of
Bristol Quality Care Limited
for the Year Ended 31 May 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Bristol Quality Care Limited for the year ended 31 May 2016 set out on pages 2 to 6 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Bristol Quality Care Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Bristol Quality Care Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Bristol Quality Care Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Bristol Quality Care Limited has kept adequate accounting records and to prepare financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Bristol Quality Care Limited. You consider that Bristol Quality Care Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Bristol Quality Care Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

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PRWS (Bristol) Limited
Chartered Certified Accountants
11 Alma Vale Road
Clifton
Bristol
BS8 2HL
2 September 2016

Bristol Quality Care Limited
(Registration number: 08519427)
Abbreviated Balance Sheet at 31 May 2016

	Note	2016 £	2015 £
Fixed assets			
Intangible fixed assets		24,897	28,496
Tangible fixed assets		<u>1,786</u>	<u>2,446</u>
		<u>26,683</u>	<u>30,942</u>
Current assets			
Debtors		49,481	46,275
Cash at bank and in hand		<u>29,594</u>	<u>24,454</u>
		79,075	70,729
Creditors: Amounts falling due within one year		<u>(142,741)</u>	<u>(185,442)</u>
Net current liabilities		<u>(63,666)</u>	<u>(114,713)</u>
Net liabilities		<u>(36,983)</u>	<u>(83,771)</u>
Capital and reserves			
Called up share capital	<u>3</u>	100	100
Profit and loss account		<u>(37,083)</u>	<u>(83,871)</u>
Shareholders' deficit		<u>(36,983)</u>	<u>(83,771)</u>

The notes on pages 4 to 6 form an integral part of these financial statements.

Bristol Quality Care Limited
(Registration number: 08519427)
Abbreviated Balance Sheet at 31 May 2016
..... continued

For the year ending 31 May 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

Approved by the Board on 2 September 2016 and signed on its behalf by:

.....
Mr Paul Trinder
Director

The notes on pages 4 to 6 form an integral part of these financial statements.
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Bristol Quality Care Limited
Notes to the Abbreviated Accounts for the Year Ended 31 May 2016
..... continued

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 January 2015).

Going concern

The financial statements have been prepared on a going concern basis due to the continued support of the directors.

Turnover

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

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:

Asset class	Amortisation method and rate
Goodwill	10% per annum on a straight line basis

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:

Asset class	Depreciation method and rate
Furniture and fixtures	20% per annum on a straight line basis
Plant and machinery	25% per annum on a straight line basis
Office equipment	25% per annum on a straight line basis

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.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Bristol Quality Care Limited
Notes to the Abbreviated Accounts for the Year Ended 31 May 2016

..... continued

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 June 2015	35,994	3,668	39,662
Additions	-	142	142
At 31 May 2016	35,994	3,810	39,804
Depreciation			
At 1 June 2015	7,498	1,222	8,720
Charge for the year	3,599	802	4,401
At 31 May 2016	11,097	2,024	13,121
Net book value			
At 31 May 2016	24,897	1,786	26,683
At 31 May 2015	28,496	2,446	30,942

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	100	100	100	100

Bristol Quality Care Limited
Notes to the Abbreviated Accounts for the Year Ended 31 May 2016
..... continued

4 Related party transactions

Directors' advances and credits

		2016 Advance/ Credit £	2016 Repaid £	2015 Advance/ Credit £	2015 Repaid £
Mr Paul Trinder					
Balance owed to the director by the company on which no interest has been charged	37,051	28,044	65,095	-	
Ms Edyta Wawak					
Balance owed to the director by the company on which no interest has been charged	37,051	28,044	65,095	-	

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This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.