

Heatherfield Homecare Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2012

Glen Drummond Limited
Chartered Accountants
Argyll House
Quarrywood Court
LIVINGSTON
EH54 6AX

Heatherfield Homecare 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 5) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory
Accounts of
Heatherfield Homecare Limited
for the Year Ended 30 September 2012**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Heatherfield Homecare Limited for the year ended 30 September 2012 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us. 2 to 5

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the Board of Directors of Heatherfield Homecare Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Heatherfield Homecare 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 Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Heatherfield Homecare Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Heatherfield Homecare Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Heatherfield Homecare Limited. You consider that Heatherfield Homecare 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 Heatherfield Homecare 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 statutory financial statements.

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Glen Drummond Limited
Chartered Accountants
Argyll House
Quarrywood Court
LIVINGSTON
EH54 6AX
5 June 2013

Heatherfield Homecare Limited
(Registration number: SC204196)
Abbreviated Balance Sheet at 30 September 2012

	Note	2012 £	2011 £
Fixed assets			
Tangible fixed assets		7,530	11,933
Current assets			
Debtors		122,621	114,589
Cash at bank and in hand		86,780	117,359
		209,401	231,948
Creditors: Amounts falling due within one year		(50,601)	(103,665)
Net current assets		158,800	128,283
Total assets less current liabilities		166,330	140,216
Provisions for liabilities		(711)	(1,629)
Net assets		165,619	138,587
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		165,519	138,487
Shareholders' funds		165,619	138,587

For the year ending 30 September 2012 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 director acknowledges his 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 director on 5 June 2013

.....
Mr G Hendry
Director

The notes on pages 3 to 5 form an integral part of these financial statements.
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Heatherfield Homecare Limited
Notes to the Abbreviated Accounts for the Year Ended 30 September 2012
..... continued

I 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).

Turnover

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

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
Plant & machinery etc	25% and 10% on cost

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.

Heatherfield Homecare Limited
Notes to the Abbreviated Accounts for the Year Ended 30 September 2012
..... *continued*

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 October 2011	33,815	33,815
At 30 September 2012	33,815	33,815
Depreciation		
At 1 October 2011	21,882	21,882
Charge for the year	4,403	4,403
At 30 September 2012	26,285	26,285
Net book value		
At 30 September 2012	7,530	7,530
At 30 September 2011	11,933	11,933

3 Share capital

Allotted, called up and fully paid shares

	2012		2011	
	No.	£	No.	£
Ordinary share capital of £1 each	100	100	100	100

4 Related party transactions

Other related party transactions

During the year the company made the following related party transactions:

Grant Hendry

(director)

During the year the director operated a loan with the company. The loan is interest free and there are no specific terms of repayment. At the balance sheet date the amount due to Grant Hendry was £507 (2011 - £40,752).

Heatherfield Homecare Limited
Notes to the Abbreviated Accounts for the Year Ended 30 September 2012
..... continued

Director's advances and credits

	2012 Advance/ Credit £	2012 Repaid £	2011 Advance/ Credit £	2011 Repaid £
Mr G Hendry				
Loan made to director on 2 December 2011. Repaid 5 December 2011	200,305	200,305	-	-
Loan made to director on 22 May 2012. Repaid 29 May 2012	116,323	116,323	-	-
	<u>316,628</u>	<u>316,628</u>	<u>-</u>	<u>-</u>

5 Control

The company is controlled by the director who owns 55% of the called up share capital.

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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.