

Abbreviated Unaudited Accounts for the Year Ended 30 September 2014

for

Brae's Homecare Ltd

Contents of the Abbreviated Accounts
for the Year Ended 30 September 2014

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4

Brae's Homecare Ltd

Company Information
for the Year Ended 30 September 2014

DIRECTORS:

T McLeod
Mrs J McLeod
Mrs S Ferguson

SECRETARY:

T McLeod

REGISTERED OFFICE:

2 Melville Street
Falkirk
FK1 1HZ

REGISTERED NUMBER:

SC290388 (Scotland)

ACCOUNTANTS:

Ian Macfarlane & Co.
Chartered Accountants
2 Melville Street
Falkirk
FK1 1HZ

Abbreviated Balance Sheet
30 September 2014

	Notes	30.9.14 £	£	30.9.13 £	£
FIXED ASSETS					
Tangible assets	2		28,916		17,209
CURRENT ASSETS					
Debtors		51,023		28,884	
Cash in hand		<u>489</u>		<u>-</u>	
		51,512		28,884	
CREDITORS					
Amounts falling due within one year		<u>37,626</u>		<u>37,458</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>13,886</u>		<u>(8,574)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			42,802		8,635
CREDITORS					
Amounts falling due after more than one year			(8,972)		(1,368)
PROVISIONS FOR LIABILITIES			<u>(2,430)</u>		<u>(2,491)</u>
NET ASSETS			<u><u>31,400</u></u>		<u><u>4,776</u></u>
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			<u>31,300</u>		<u>4,676</u>
SHAREHOLDERS' FUNDS			<u><u>31,400</u></u>		<u><u>4,776</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

Abbreviated Balance Sheet - continued
30 September 2014

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 19 June 2015 and were signed on its behalf by:

Mrs J McLeod - Director

T McLeod - Director

Notes to the Abbreviated Accounts
for the Year Ended 30 September 2014

1. **ACCOUNTING POLICIES**

Accounting convention

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

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

2. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 October 2013	32,954
Additions	21,519
Disposals	(1,800)
At 30 September 2014	<u>52,673</u>
DEPRECIATION	
At 1 October 2013	15,745
Charge for year	9,653
Eliminated on disposal	(1,641)
At 30 September 2014	<u>23,757</u>
NET BOOK VALUE	
At 30 September 2014	<u>28,916</u>
At 30 September 2013	<u>17,209</u>

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.9.14 £	30.9.13 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

Notes to the Abbreviated Accounts - continued
for the Year Ended 30 September 2014

4. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to directors subsisted during the years ended 30 September 2014 and 30 September 2013:

	30.9.14	30.9.13
	£	£
Mrs J McLeod and T McLeod		
Balance outstanding at start of year	396	53,134
Amounts repaid	(396)	(52,738)
Balance outstanding at end of year	<u>-</u>	<u>396</u>

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.