

Abbreviated Unaudited Accounts for the Year Ended 31 August 2015

for

Able Care Limited

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for the Year Ended 31 August 2015

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Able Care Limited

Company Information  
for the Year Ended 31 August 2015

**DIRECTORS:** Mr S Elliot  
Mr A G Morrison  
Mr E V Morrison

**SECRETARY:** Mrs C A Morrison

**REGISTERED OFFICE:** 60 Seafield Road  
Inverness  
Inverness-shire  
IV1 1SG

**REGISTERED NUMBER:** SC167762 (Scotland)

**ACCOUNTANTS:** Innes and Partners Limited  
T/A RWM & KM MacKenzie & Co  
Geanies House  
Tain  
Highland  
IV20 1TW

Abbreviated Balance Sheet  
31 August 2015

	Notes	2015 £	£	2014 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		154,651		135,236
<b>CURRENT ASSETS</b>					
Stocks		190,553		135,601	
Debtors		381,947		396,731	
Cash at bank and in hand		99,327		57,526	
		<u>671,827</u>		<u>589,858</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>548,820</u>		<u>464,924</u>	
<b>NET CURRENT ASSETS</b>			<u>123,007</u>		<u>124,934</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			277,658		260,170
<b>CREDITORS</b>					
Amounts falling due after more than one year			(49,678)		(45,273)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(21,103)</u>		<u>(6,947)</u>
<b>NET ASSETS</b>			<u>206,877</u>		<u>207,950</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		10,000		10,000
Profit and loss account			<u>196,877</u>		<u>197,950</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>206,877</u>		<u>207,950</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2015 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
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Able Care Limited (Registered number: SC167762)

Abbreviated Balance Sheet - continued

31 August 2015

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 12 May 2016 and were signed on its behalf by:

Mr S Elliot - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts  
for the Year Ended 31 August 2015

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 January 2015).

**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.

Plant and machinery etc - at variable rates on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 August 2015

2. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 September 2014	30,867	35,038	208,102	274,007
Additions	940	-	52,107	53,047
At 31 August 2015	<u>31,807</u>	<u>35,038</u>	<u>260,209</u>	<u>327,054</u>
<b>DEPRECIATION</b>				
At 1 September 2014	16,188	22,551	100,032	138,771
Charge for year	1,663	447	31,522	33,632
At 31 August 2015	<u>17,851</u>	<u>22,998</u>	<u>131,554</u>	<u>172,403</u>
<b>NET BOOK VALUE</b>				
At 31 August 2015	<u>13,956</u>	<u>12,040</u>	<u>128,655</u>	<u>154,651</u>
At 31 August 2014	<u>14,679</u>	<u>12,487</u>	<u>108,070</u>	<u>135,236</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:		Nominal	2015	2014
Number:	Class:	value:	£	£
10,000	Ordinary Shares of £1	£1	<u>10,000</u>	<u>10,000</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.