

Registered Number 05460229

A & I CARE HOME LTD

Abbreviated Accounts

31 December 2012

Abbreviated Balance Sheet as at 31 December 2012

	<i>Notes</i>	<i>2012</i>	<i>2011</i>
		£	£
Fixed assets			
Intangible assets	2	240,000	270,000
Tangible assets	3	1,068,799	1,027,689
		<u>1,308,799</u>	<u>1,297,689</u>
Current assets			
Debtors		30,469	25,286
Cash at bank and in hand		177,126	174,265
		<u>207,595</u>	<u>199,551</u>
Creditors: amounts falling due within one year		(174,122)	(190,156)
Net current assets (liabilities)		<u>33,473</u>	<u>9,395</u>
Total assets less current liabilities		<u>1,342,272</u>	<u>1,307,084</u>
Creditors: amounts falling due after more than one year		(663,975)	(683,240)
Provisions for liabilities		(2,432)	-
Total net assets (liabilities)		<u>675,865</u>	<u>623,844</u>
Capital and reserves			
Called up share capital		1,000	1,000
Profit and loss account		674,865	622,844
Shareholders' funds		<u>675,865</u>	<u>623,844</u>

- For the year ending 31 December 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 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 30 September 2013

And signed on their behalf by:

I D Samauroo, Director

Notes to the Abbreviated Accounts for the period ended 31 December 2012

1 Accounting Policies

Basis of measurement and preparation of accounts

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

The turnover shown in the profit and loss account represents amounts invoiced during the year.

Tangible assets depreciation policy

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery - 15% reducing balance

Intangible assets amortisation policy

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill - equally over 10 years

Other accounting policies

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2 Intangible fixed assets

	£
Cost	
At 1 January 2012	300,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2012	<u>300,000</u>
Amortisation	
At 1 January 2012	30,000
Charge for the year	30,000
On disposals	-
At 31 December 2012	<u>60,000</u>
Net book values	
At 31 December 2012	<u>240,000</u>
At 31 December 2011	<u>270,000</u>

3 Tangible fixed assets

	£
Cost	
At 1 January 2012	1,052,776
Additions	63,864
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2012	<u>1,116,640</u>
Depreciation	
At 1 January 2012	25,087
Charge for the year	22,754
On disposals	-
At 31 December 2012	<u>47,841</u>
Net book values	
At 31 December 2012	<u>1,068,799</u>
At 31 December 2011	<u>1,027,689</u>

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