

**Registration number 03092064**

**Berwick Care Homes Limited**

**Abbreviated accounts**

**for the year ended 31 July 2012**

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# **Berwick Care Homes Limited**

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**Berwick Care Homes Limited**

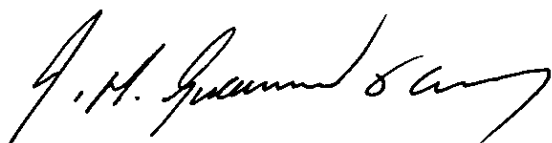
**Report to the Board of Directors on the preparation  
of unaudited financial statements of Berwick Care Homes Limited  
for the year ended 31 July 2012**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Berwick Care Homes Limited for the year ended 31 July 2012 which comprise of the Balance Sheet and the related notes from the Company's accounting records and from information and explanations you have given to us

As a practising member of The Institute of Chartered Accountants in England & Wales, we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/regulations](http://www.icaew.com/regulations)

This report is made to the company's board of directors in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Berwick Care Homes Limited and state those matters that we have agreed to state to the company's board of directors, as a body, in this report, in accordance with the requirements of The Institute of Chartered Accountants in England & Wales as detailed at [www.icaew.com/regulations](http://www.icaew.com/regulations). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors, as a body, for our work or for this report.

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



**J. H. Greenwood & Company**  
**Chartered Accountants**  
**Ava Lodge**  
**Castle Terrace**  
**Berwick upon Tweed**  
**Northumberland**  
**TD15 1NP**

**24 September 2012**

**Berwick Care Homes Limited**

**Abbreviated balance sheet  
as at 31 July 2012**

		2012		2011	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2		971,988		971,672
<b>Current assets</b>					
Stocks		1,250		1,250	
Debtors		74,920		82,659	
Cash at bank and in hand		109,257		77,868	
		<u>185,427</u>		<u>161,777</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(116,123)</u>		<u>(120,522)</u>	
<b>Net current assets</b>			<u>69,304</u>		<u>41,255</u>
<b>Total assets less current liabilities</b>			1,041,292		1,012,927
<b>Creditors: amounts falling due after more than one year</b>	3		(349,464)		(383,005)
<b>Provisions for liabilities</b>			<u>(8,758)</u>		<u>(6,230)</u>
<b>Net assets</b>			<u><u>683,070</u></u>		<u><u>623,692</u></u>
<b>Capital and reserves</b>					
Called up share capital	4		100		100
Revaluation reserve			211,965		211,965
Profit and loss account			471,005		411,627
<b>Shareholders' funds</b>			<u><u>683,070</u></u>		<u><u>623,692</u></u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet

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

**Berwick Care Homes Limited**

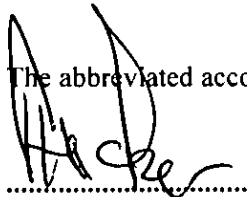
**Abbreviated balance sheet (continued)**

**Directors' statements required by Sections 475(2) and (3)  
for the year ended 31 July 2012**

In approving these abbreviated accounts as directors of the company we hereby confirm

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ,
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 July 2012 , and
- (c) that we acknowledge our responsibilities for
  - (1) ensuring that the company keeps accounting records which comply with Section 386 , and
  - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company

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



The abbreviated accounts were approved by the Board on 24 September 2012 and signed on its behalf by

**T. L. Hacker**  
**Director**

**Registration number 03092064**

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

# **Berwick Care Homes Limited**

## **Notes to the abbreviated financial statements for the year ended 31 July 2012**

### **1. Accounting policies**

#### **1.1. Accounting convention**

The accounts are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company

#### **1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year

#### **1.3. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows

Land and buildings	-	2% on cost
Fixtures, fittings and equipment	-	10% on cost
Motor vehicles	-	25% reducing balance

#### **1.4. Leasing and hire purchase commitments**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period

#### **1.5. Stock**

Stock is valued at the lower of cost and net realisable value

**Berwick Care Homes Limited**

**Notes to the abbreviated financial statements  
for the year ended 31 July 2012**

continued

**1.6. 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,

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable,

Deferred tax assets are recognised only to the extent that the directors consider 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

**Berwick Care Homes Limited**

**Notes to the abbreviated financial statements  
for the year ended 31 July 2012**

continued

<b>2. Fixed assets</b>		<b>Tangible fixed assets £</b>
<b>Cost/revaluation</b>		
At 1 August 2011		1,221,872
Additions		33,017
Disposals		(12,095)
At 31 July 2012		<u>1,242,794</u>
<b>Depreciation</b>		
At 1 August 2011		250,200
On disposals		(6,992)
Charge for year		27,598
At 31 July 2012		<u>270,806</u>
<b>Net book values</b>		
At 31 July 2012		<u>971,988</u>
At 31 July 2011		<u>971,672</u>
<b>3. Creditors: amounts falling due after more than one year</b>	<b>2012 £</b>	<b>2011 £</b>
Creditors include the following		
Instalments repayable after more than five years	<u>183,963</u>	<u>237,692</u>
<b>4. Share capital</b>	<b>2012 £</b>	<b>2011 £</b>
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>
<b>Equity Shares</b>		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>