

**REGISTERED NUMBER: 03092064 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2017**

**FOR**

**BERWICK CARE HOMES LIMITED**

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**FOR THE YEAR ENDED 31 JULY 2017**

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**BERWICK CARE HOMES LIMITED**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 JULY 2017**

**DIRECTORS:** T L Hacker  
Mrs A Fagan  
Miss A S D A Hacker

**SECRETARY:** Mr. T L Hacker

**REGISTERED OFFICE:** The Manse  
3 Wellington Terrace  
Berwick Upon Tweed  
Northumberland  
TD15 1HW

**REGISTERED NUMBER:** 03092064 (England and Wales)

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

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS**  
**ON THE UNAUDITED FINANCIAL STATEMENTS OF**  
**BERWICK CARE HOMES LIMITED**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Abridged Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Berwick Care Homes Limited for the year ended 31 July 2017 which comprise the Abridged Profit and Loss Account, Abridged Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Berwick Care Homes 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 Berwick Care Homes Limited and state those matters that we have agreed to state to the Board of Directors of Berwick Care Homes Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Berwick Care Homes Limited Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Berwick Care Homes 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 Berwick Care Homes Limited. You consider that Berwick Care Homes 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 Berwick Care Homes 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.

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

18 October 2017

**ABRIDGED BALANCE SHEET**  
**31 JULY 2017**

	Notes	2017 £	£	2016 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		880,940		907,882
<b>CURRENT ASSETS</b>					
Stocks		1,250		1,250	
Debtors		48,765		51,800	
Cash at bank and in hand		<u>153,628</u>		<u>297,930</u>	
		203,643		350,980	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>69,333</u>		<u>112,031</u>	
<b>NET CURRENT ASSETS</b>			<u>134,310</u>		<u>238,949</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,015,250		1,146,831
<b>CREDITORS</b>					
Amounts falling due after more than one year	5		-		(178,915)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(3,504)</u>		<u>(3,905)</u>
<b>NET ASSETS</b>			<u>1,011,746</u>		<u>964,011</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Revaluation reserve	6		192,825		197,064
Retained earnings			<u>818,821</u>		<u>766,847</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>1,011,746</u>		<u>964,011</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2017 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)

**ABRIDGED BALANCE SHEET - continued**  
**31 JULY 2017**

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

All the members have consented to the preparation of an abridged Profit and Loss Account and an abridged Balance Sheet for the year ended 31 July 2017 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors on 18 October 2017 and were signed on its behalf by:

T L Hacker - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2017**

**1. STATUTORY INFORMATION**

Berwick Care Homes Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 10% on cost
Motor vehicles	- 25% 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.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**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 profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 70 (2016 - 71).

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2017****4. TANGIBLE FIXED ASSETS**

	Totals £
<b>COST</b>	
At 1 August 2016	1,295,041
Additions	3,497
At 31 July 2017	<u>1,298,538</u>
<b>DEPRECIATION</b>	
At 1 August 2016	387,159
Charge for year	30,439
At 31 July 2017	<u>417,598</u>
<b>NET BOOK VALUE</b>	
At 31 July 2017	<u>880,940</u>
At 31 July 2016	<u>907,882</u>

**5. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN FIVE YEARS**

	2017 £	2016 £
Repayable by instalments		
Bank loans more 5 yr by instal	<u>-</u>	<u>81,290</u>

**6. RESERVES**

	Revaluation reserve £
At 1 August 2016	197,064
Depreciation of revalued asset	<u>(4,239)</u>
At 31 July 2017	<u>192,825</u>

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

The following advances and credits to a director subsisted during the years ended 31 July 2017 and 31 July 2016:

	2017 £	2016 £
<b>T L Hacker</b>		
Balance outstanding at start of year	33,840	49,526
Amounts advanced	33,840	33,840
Amounts repaid	(37,350)	(49,526)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>30,330</u>	<u>33,840</u>

Interest was charged on the loans to the directors at a rate of 3% per annum.



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2017**

**8. RELATED PARTY DISCLOSURES**

During the year ended 31st July 2016 the company paid rent of £2,000 to Mr T L Hacker in respect of the provision of office facilities. £2,000 was paid during the year ended 31st July 2016.

**9. ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is T L Hacker.

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.