

Registration number 4561083

**CARETIME SERVICES LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE PERIOD FROM 1 SEPTEMBER 2011 TO 31 MARCH 2012**

Hazlewoods LLP  
Windsor House  
Bayshill Road  
Cheltenham  
GL50 3AT



**CARETIME SERVICES LIMITED**  
**CONTENTS**

---

Independent Auditor's Report .....	1
Abbreviated Balance Sheet .....	2
Notes to the Abbreviated Accounts .....	3 to 4

---

**INDEPENDENT AUDITOR'S REPORT TO  
CARETIME SERVICES LIMITED  
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

---

We have examined the abbreviated accounts set out on pages 2 to 4 together with the financial statements of Caretime Services Limited for the period from 1 September 2011 to 31 March 2012 prepared under section 396 of the Companies Act 2006. The corresponding figures for the period ended 31 August 2011 shown in these financial statements are derived from the financial statements prepared for that period that were not audited.

This report is made solely to the company in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to them in an auditor's report on abbreviated accounts and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

  
Andrew Brookes (Senior Statutory Auditor)  
For and on behalf of Hazlewoods LLP, Statutory Auditor

Windsor House  
Bayshill Road  
Cheltenham  
GL50 3AT

Date:

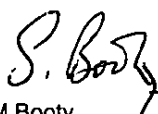
31 August 2012

**CARETIME SERVICES LIMITED**  
**(REGISTRATION NUMBER 4561083)**  
**ABBREVIATED BALANCE SHEET**  
**AT 31 MARCH 2012**

	Note	31 March 2012 £	Unaudited 31 August 2011 £
<b>Fixed assets</b>			
Intangible fixed assets	2	17,921	20,833
Tangible fixed assets	2	26,515	34,341
		<u>44,436</u>	<u>55,174</u>
<b>Current assets</b>			
Debtors	3	1,166,618	605,861
Cash at bank and in hand		93,567	489,095
		<u>1,260,185</u>	<u>1,094,956</u>
Creditors: Amounts falling due within one year		<u>(624,260)</u>	<u>(740,596)</u>
Net current assets		<u>635,925</u>	<u>354,360</u>
Total assets less current liabilities		<u>680,361</u>	<u>409,534</u>
Provisions for liabilities		<u>(1,400)</u>	-
Net assets		<u>678,961</u>	<u>409,534</u>
<b>Capital and reserves</b>			
Called up share capital	4	1,000	1,000
Profit and loss account		<u>677,961</u>	<u>408,534</u>
Shareholders' funds		<u>678,961</u>	<u>409,534</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006

Approved by the Board and authorised for issue on 30/8/12 and signed on its behalf by

  
S M Booty  
Director

**CARETIME SERVICES LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE PERIOD ENDED 31 MARCH 2012**

---

**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable in respect of the provision of care. Where the amount relates to a period which covers the balance sheet date, that amount is apportioned over the period to which it relates.

**Goodwill**

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

**Tangible fixed assets and depreciation**

Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost less estimated residual value of each asset over its estimated useful life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Leasehold Improvements	1% of cost
Motor vehicles	25% of cost
Fixtures and fittings	25% of cost

**Deferred tax**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

**Operating leases**

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

**CARETIME SERVICES LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE PERIOD ENDED 31 MARCH 2012**

**2 Fixed assets**

	<b>Intangible assets £</b>	<b>Tangible assets £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 September 2011	50,000	175,870	225,870
Additions	-	1,011	1,011
At 31 March 2012	<u>50,000</u>	<u>176,881</u>	<u>226,881</u>
<b>Depreciation</b>			
At 1 September 2011	29,167	141,529	170,696
Charge for the period	2,912	8,837	11,749
At 31 March 2012	<u>32,079</u>	<u>150,366</u>	<u>182,445</u>
<b>Net book value</b>			
At 31 March 2012	<u>17,921</u>	<u>26,515</u>	<u>44,436</u>
At 31 August 2011	<u>20,833</u>	<u>34,341</u>	<u>55,174</u>

**3 Debtors**

Debtors includes £912,206 (2011 - £nil) receivable after more than one year

**4 Share capital**

**Allotted, called up and fully paid shares**

	<b>31 March 2012</b>		<b>31 August 2011</b>	
	<b>No</b>	<b>£</b>	<b>No</b>	<b>£</b>
Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>

**5 Control**

The company is a wholly owned subsidiary of Enara Finance Limited, that company being a wholly owned subsidiary of Enara Group Limited, both companies incorporated in England and Wales. The company is ultimately controlled by funds managed by August Equity Partners II GP Limited, a company incorporated in England and Wales and which is considered to have no single controlling party.