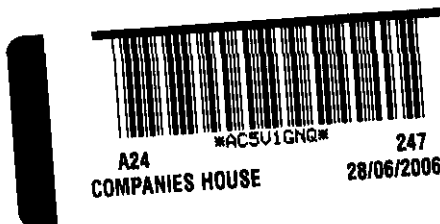


Registration number 4800867

**SJ Carehomes Limited**

**Abbreviated accounts**

**for the year ended 31 July 2005**



## **SJ Carehomes Limited**

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**SJ Carehomes Limited**

**Abbreviated balance sheet  
as at 31 July 2005**

		<b>2005</b>		<b>2004</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Intangible assets	<b>2</b>		80,000		90,000
Tangible assets	<b>2</b>		9,772		17,774
			<u>89,772</u>		<u>107,774</u>
<b>Current assets</b>					
Debtors		10,268		-	
Cash at bank and in hand		62,476		78,096	
		<u>72,744</u>		<u>78,096</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(66,431)</u>		<u>(105,589)</u>	
<b>Net current assets/(liabilities)</b>			<u>6,313</u>		<u>(27,493)</u>
<b>Total assets less current liabilities</b>			96,085		80,281
<b>Creditors: amounts falling due after more than one year</b>			(55,772)		(63,325)
<b>Provisions for liabilities and charges</b>			-		(777)
<b>Net assets</b>			<u>40,313</u>		<u>16,179</u>
<b>Capital and reserves</b>					
Called up share capital	<b>3</b>		1,000		1,000
Profit and loss account			39,313		15,179
<b>Shareholders' funds</b>			<u>40,313</u>		<u>16,179</u>

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

**The notes on pages 3 to 5 form an integral part of these financial statements.**

**SJ Carehomes Limited**

**Abbreviated balance sheet (continued)**

**Directors' statements required by Section 249B(4)  
for the year ended 31 July 2005**

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 249A(1) of the Companies Act 1985 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 31 July 2005 and

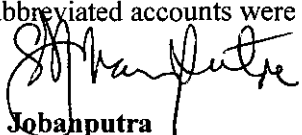
(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 221, 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 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies .

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

  
**Mr S Jobanputra**  
**Director**

Date : 22-6-2006

**The notes on pages 3 to 5 form an integral part of these financial statements.**

**SJ Carehomes Limited**

**Notes to the abbreviated financial statements  
for the year ended 31 July 2005**

**1. Accounting policies**

**1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

**1.2. Turnover**

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

**1.3. Goodwill**

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 10 years.

**1.4. Tangible fixed assets and depreciation**

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

Fixtures, fittings

and equipment

- 25% on reducing balance

**1.5. Leasing**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

## **SJ Carehomes Limited**

### **Notes to the abbreviated financial statements for the year ended 31 July 2005**

..... continued

#### **1.6. Deferred taxation**

The company adopted Financial Reporting Standard 19 "Deferred Taxation" (FRS 19) during the financial year.

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.

Prior to the adoption of FRS 19, the company provided for deferred taxation only to the extent that timing differences were expected to materialise in the foreseeable future. The adoption of the new policy has been made by way of a prior year adjustment as though the revised policy had always been applied.

# SJ Carehomes Limited

## Notes to the abbreviated financial statements for the year ended 31 July 2005

..... continued

2. Fixed assets	Intangible	Tangible	Total
	assets	fixed	
	£	assets	£
<b>Cost</b>			
At 1 August 2004	100,000	22,520	122,520
Additions	-	560	560
Disposals	-	(5,895)	(5,895)
At 31 July 2005	100,000	17,185	117,185
<b>Depreciation and Provision for diminution in value</b>			
At 1 August 2004	10,000	4,746	14,746
On disposals	-	(590)	(590)
Charge for year	10,000	3,257	13,257
At 31 July 2005	20,000	7,413	27,413
<b>Net book values</b>			
At 31 July 2005	80,000	9,772	89,772
At 31 July 2004	90,000	17,774	107,774
3. Share capital		2005	2004
		£	£
<b>Authorised</b>			
25,000 Ordinary 'A' shares of £1 each		25,000	25,000
25,000 Ordinary 'B' shares of £1 each		25,000	25,000
		50,000	50,000
<b>Allotted, called up and fully paid</b>			
260 Ordinary 'A' shares of £1 each		260	260
740 Ordinary 'B' shares of £1 each		740	740
		1,000	1,000