

**Registered Number NI034858**

**CARE (NORTHERN IRELAND) LTD**

**Abbreviated Accounts**

**30 September 2015**

## Abbreviated Balance Sheet as at 30 September 2015

	Notes	2015	2014
		£	£
<b>Fixed assets</b>			
Tangible assets	2	54,637	1,084,405
		<u>54,637</u>	<u>1,084,405</u>
<b>Current assets</b>			
Debtors		874,022	352,052
Cash at bank and in hand		5,685	682
		<u>879,707</u>	<u>352,734</u>
<b>Creditors: amounts falling due within one year</b>		(590,723)	(623,211)
<b>Net current assets (liabilities)</b>		<u>288,984</u>	<u>(270,477)</u>
<b>Total assets less current liabilities</b>		<u>343,621</u>	<u>813,928</u>
<b>Creditors: amounts falling due after more than one year</b>		(10,279)	(120,742)
<b>Total net assets (liabilities)</b>		<u>333,342</u>	<u>693,186</u>
<b>Capital and reserves</b>			
Called up share capital	3	37,500	37,500
Revaluation reserve		-	358,182
Profit and loss account		295,842	297,504
<b>Shareholders' funds</b>		<u>333,342</u>	<u>693,186</u>

- For the year ending 30 September 2015 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 20 April 2016

And signed on their behalf by:

**Darine Donnelly, Director**

**Notes to the Abbreviated Accounts for the period ended 30 September 2015****1 Accounting Policies****Basis of measurement and preparation of accounts**

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the financial reporting standards. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

**Turnover policy**

The turnover shown in the profit and loss account represents amounts received or receivable for goods and services provided in the normal course of business, exclusive of Value Added Tax. Turnover is recognised on the provision of services.

**Tangible assets depreciation policy**

Tangible fixed assets are stated at cost or valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold - 4% Straight line

Plant and machinery - 25% Straight line

Fixtures, fittings and equipment - 25% Reducing Balance

Motor vehicles - 25% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

**Other accounting policies****Cash flow statement**

The company has availed of the exemption in FRS 1 from the requirement to produce a Cash Flow Statement because it is classed as a small company.

Tangible fixed assets held under Leasing and Hire Purchases arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the balance sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the profit and loss account.

**Leasing**

Rentals payable under operating leases are dealt with in the Profit and Loss Account as incurred over the period of the rental agreement.

**Taxation**

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the period and is calculated using the tax rates and laws that have been enacted or substantively enacted at the Balance Sheet Date.

Deferred tax is recognised in respect of all timing differences that have been 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 tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

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

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

#### Contingent Liabilities

An unlimited cross company guarantee exists between Care (Northern Ireland) Ltd and Ashdale Care (Ireland) Limited, a company registered in the Republic of Ireland.

## 2 Tangible fixed assets

	£
<b>Cost</b>	
At 1 October 2014	1,280,239
Additions	15,014
Disposals	(1,097,451)
Revaluations	-
Transfers	-
At 30 September 2015	<u>197,802</u>
<b>Depreciation</b>	
At 1 October 2014	195,834
Charge for the year	35,744
On disposals	(88,413)
At 30 September 2015	<u>143,165</u>
<b>Net book values</b>	
At 30 September 2015	<u><u>54,637</u></u>
At 30 September 2014	<u><u>1,084,405</u></u>

## 3 Called Up Share Capital

Allotted, called up and fully paid:

	2015	2014
	£	£
37,500 Ordinary shares of £1 each	37,500	37,500

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