

**REGISTERED NUMBER: SC428503 (Scotland)**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016  
FOR  
ABERNESS CARE LIMITED**

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FOR THE YEAR ENDED 31 DECEMBER 2016**

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**ABERNESS CARE LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**DIRECTORS:**

Mrs D E Knowles  
Mrs M M MacLeod

**REGISTERED OFFICE:**

10 Marshall McKenzie Road  
Kingseat  
Newmachar  
Aberdeen  
AB21 0AB

**REGISTERED NUMBER:**

SC428503 (Scotland)

**ACCOUNTANTS:**

Bain Henry Reid  
28 Broad Street  
Peterhead  
Aberdeenshire  
AB42 1BY

**ABRIDGED BALANCE SHEET**  
**31 DECEMBER 2016**

	Notes	2016 £	2015 £
<b>FIXED ASSETS</b>			
Tangible assets	4	46,330	28,140
<b>CURRENT ASSETS</b>			
Debtors		649,434	622,393
Cash at bank		<u>137,425</u>	<u>241,904</u>
		<b>786,859</b>	<b>864,297</b>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>(130,197)</u>	<u>(168,753)</u>
<b>NET CURRENT ASSETS</b>		<b>656,662</b>	<b>695,544</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>702,992</b>	<b>723,684</b>
<b>PROVISIONS FOR LIABILITIES</b>		<u>(1,903)</u>	<u>(2,844)</u>
<b>NET ASSETS</b>		<b>701,089</b>	<b>720,840</b>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100	100
Retained earnings		<u>700,989</u>	<u>720,740</u>
<b>SHAREHOLDERS' FUNDS</b>		<b>701,089</b>	<b>720,840</b>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2016 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
- (b) which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 Income Statement and an abridged Balance Sheet for the year ended 31 December 2016 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 29 September 2017 and were signed on its behalf by:

Mrs M M MacLeod - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**1. STATUTORY INFORMATION**

Aberness Care Limited is a private company, limited by shares, registered in Scotland. 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 represents the net invoiced amount of services provided to customers excluding value added tax. For service contracts performed gradually over time, revenue is recognised when the company obtains the right to consideration.

**Tangible fixed assets**

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

Plant and machinery etc - 20% on cost

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 219.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

**4. TANGIBLE FIXED ASSETS**

	<b>Totals</b>
	<b>£</b>
<b>COST</b>	
At 1 January 2016	<b>34,683</b>
Additions	<b>25,868</b>
At 31 December 2016	<b>60,551</b>
<b>DEPRECIATION</b>	
At 1 January 2016	<b>6,543</b>
Charge for year	<b>7,678</b>
At 31 December 2016	<b>14,221</b>
<b>NET BOOK VALUE</b>	
At 31 December 2016	<b>46,330</b>
At 31 December 2015	<b>28,140</b>

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

Details of directors loan account transactions and the year end balance are as follows:

	<b>2016</b>	2015
	<b>£</b>	<b>£</b>
Mrs D Knowles:		
Amount due to directors at 31st December 2015	(85)	(768)
Received from directors during year	(70,000)	-
Paid to directors during the year	67,013	683
Amount due by directors at 31st December 2016	<u>(3,072)</u>	<u>(85)</u>
	<b>2016</b>	2015
	<b>£</b>	<b>£</b>
Mrs M MacLeod:		
Amount due to directors at 31st December 2015	(10,012)	(5,781)
Received from directors during year	(70,000)	(4,231)
Paid to directors during the year	62,526	-
Amount due by directors at 31st December 2016	<u>(17,486)</u>	<u>(10,012)</u>

The loans are interest free and is repayable on demand.

**6. RELATED PARTY DISCLOSURES**

During the year the company provided services of £10,497 from Aberness Recruitment Limited, a company in which Mrs D Knowles has a material interest. The company was owed £48,664 (2015: £40,316) by Aberness Recruitment Limited at the year end. The loan is repayable on demand.

**7. ULTIMATE CONTROLLING PARTY**

There is no ultimate controlling party.

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

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**The following reproduces the text of the report prepared for the directors and members 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 Aberness Care Limited for the year ended 31 December 2016 which comprise the Abridged Income Statement, 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 ICAS, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/accountspreparationguidance>.

This report is made solely to the Board of Directors of Aberness Care 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 Aberness Care Limited and state those matters that we have agreed to state to the Board of Directors of Aberness Care Limited, as a body, in this report in accordance with the requirements of ICAS as detailed at <http://www.icas.com/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

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

Bain Henry Reid  
28 Broad Street  
Peterhead  
Aberdeenshire  
AB42 1BY

29 September 2017

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.