

REGISTERED NUMBER: SC428503 (Scotland)

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**  
**FOR**  
**ABERNESS CARE LIMITED**



CHARTERED ACCOUNTANTS

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**ABERNESS CARE LIMITED (REGISTERED NUMBER: SC428503)**

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FOR THE YEAR ENDED 31 DECEMBER 2018**

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**ABERNESS CARE LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2018**

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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

**BALANCE SHEET**  
**31 DECEMBER 2018**

	Notes	2018 £	2017 £
<b>FIXED ASSETS</b>			
Tangible assets	4	48,630	50,410
<b>CURRENT ASSETS</b>			
Debtors	5	692,896	714,306
Cash at bank		88,522	162,643
		<u>781,418</u>	<u>876,949</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	(129,075)	(148,021)
<b>NET CURRENT ASSETS</b>		<u>652,343</u>	<u>728,928</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>700,973</u>	<u>779,338</u>
<b>PROVISIONS FOR LIABILITIES</b>		<u>(3,357)</u>	<u>(3,167)</u>
<b>NET ASSETS</b>		<u><u>697,616</u></u>	<u><u>776,171</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100	100
Retained earnings		697,516	776,071
<b>SHAREHOLDERS' FUNDS</b>		<u><u>697,616</u></u>	<u><u>776,171</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2018 in accordance with Section 476 of the Companies Act 2006.

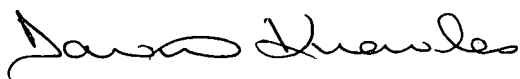
The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

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.

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

The financial statements were approved by the Board of Directors on 18 September 2019 and were signed on its behalf by:



Mrs D E Knowles - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

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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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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.

**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 264 (2017 - 225).

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 January 2018	73,480
Additions	7,079
At 31 December 2018	<u>80,559</u>
<b>DEPRECIATION</b>	
At 1 January 2018	23,070
Charge for year	8,859
At 31 December 2018	<u>31,929</u>
<b>NET BOOK VALUE</b>	
At 31 December 2018	<u>48,630</u>
At 31 December 2017	<u>50,410</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade debtors	591,347	663,976
Other debtors	91,783	36,599
Prepayments	9,766	13,731
	<u>692,896</u>	<u>714,306</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Corporation tax	107,738	141,740
Directors' loan accounts	18,579	3,341
Accrued expenses	2,758	2,940
	<u>129,075</u>	<u>148,021</u>

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

The following advances and credits from directors subsisted during the years ended 31 December 2018 and 31 December 2017:

	2018 £	2017 £
<b>Mrs D E Knowles</b>		
Balance outstanding at start of year	385	3,072
Amounts advanced	105,000	90,000
Amounts repaid	(104,106)	(92,687)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>1,279</u>	<u>385</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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

**Mrs M M MacLeod**

Balance outstanding at start of year	<b>2,956</b>	17,486
Amounts advanced	<b>105,000</b>	90,000
Amounts repaid	<b>(90,657)</b>	(104,530)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<b><u>17,299</u></b>	<u>2,956</u>

The loans are interest free and is repayable on demand.

**8. RELATED PARTY DISCLOSURES**

During the year the company received services of £60,707 (2017: £7,022) from Aberness Recruitment Limited, a company in which Mrs D Knowles has a material interest. The company was owed £81,784 (2017: £36,599) by Aberness Recruitment Limited at the year end. The loan is repayable on demand.

**9. ULTIMATE CONTROLLING PARTY**

There is no ultimate controlling party.

**ABERNESS CARE LIMITED**

**REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF  
ABERNESS CARE LIMITED**

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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 Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 December 2018 set out on pages nil to nil and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.



Bain Henry Reid  
28 Broad Street  
Peterhead  
Aberdeenshire  
AB42 1BY

18 September 2019