

REGISTERED NUMBER: SC428503 (Scotland)

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**  
**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 2017**

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**ABERNESS CARE LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2017**

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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 2017**

	Notes	2017 £	2016 £
<b>FIXED ASSETS</b>			
Tangible assets	4	50,410	46,330
<b>CURRENT ASSETS</b>			
Debtors	5	714,306	649,434
Cash at bank		162,643	137,425
		<u>876,949</u>	<u>786,859</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	(148,021)	(130,197)
<b>NET CURRENT ASSETS</b>		<u>728,928</u>	<u>656,662</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		779,338	702,992
<b>PROVISIONS FOR LIABILITIES</b>		(3,167)	(1,903)
<b>NET ASSETS</b>		<u>776,171</u>	<u>701,089</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100	100
Retained earnings		776,071	700,989
<b>SHAREHOLDERS' FUNDS</b>		<u>776,171</u>	<u>701,089</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2017 in accordance with Section 476 of the Companies Act 2006.

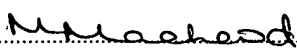
The directors acknowledge their responsibilities for:

- (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 13 September 2018 and were signed on its behalf by:

  
Mrs M M MacLeod - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2017**

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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.

**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 225 (2016 - 219).

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2017

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
<b>COST</b>	
At 1 January 2017	60,551
Additions	12,929
At 31 December 2017	73,480
<b>DEPRECIATION</b>	
At 1 January 2017	14,221
Charge for year	8,849
At 31 December 2017	23,070
<b>NET BOOK VALUE</b>	
At 31 December 2017	50,410
At 31 December 2016	46,330

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade debtors	663,976	593,181
Other debtors	36,599	49,511
Prepayments	13,731	6,742
	<u>714,306</u>	<u>649,434</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Corporation tax	141,740	106,279
Directors' loan accounts	3,341	20,558
Accrued expenses	2,940	3,360
	<u>148,021</u>	<u>130,197</u>

7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 December 2017 and 31 December 2016:

	2017 £	2016 £
<b>Mrs D E Knowles</b>		
Balance outstanding at start of year	(3,072)	(85)
Amounts advanced	92,687	67,013
Amounts repaid	(90,000)	(70,000)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(385)</u>	<u>(3,072)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2017

7. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES - continued

**Mrs M M MacLeod**

Balance outstanding at start of year	(17,486)	(10,013)
Amounts advanced	104,530	62,527
Amounts repaid	(90,000)	(70,000)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(2,956)</u>	<u>(17,486)</u>

The loans are interest free and is repayable on demand.

8. RELATED PARTY DISCLOSURES

During the year the company received services of £7,022 (2016: £10,497) from Aberness Recruitment Limited, a company in which Mrs D Knowles has a material interest. The company was owed £36,599 (2016: £48,664) 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 2017 set out on pages two to nine 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

Date: <sup>13</sup>.....September 2018