

# Garlands Residential Care Home Ltd

## Unaudited [Abbreviated Accounts](#)

for the Year Ended 30 April 2016

G Broadhead  
Accountants  
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BATLEY  
West Yorkshire  
WF17 6ER

**Garlands Residential Care Home Ltd**

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**Gariands Residential Care Home Ltd**  
**(Registration number: 06220073)**  
**Abbreviated Balance Sheet at 30 April 2016**

	Note	2016 £	2015 £
<b>Fixed assets</b>			
Intangible fixed assets		150,000	150,000
Tangible fixed assets		<u>20,888</u>	<u>18,610</u>
		<u>170,888</u>	<u>168,610</u>
<b>Current assets</b>			
Debtors		4,949	6,630
Cash at bank and in hand		<u>1,299</u>	<u>1,174</u>
		6,248	7,804
Creditors: Amounts falling due within one year		<u>(157,733)</u>	<u>(155,720)</u>
Net current liabilities		<u>(151,485)</u>	<u>(147,916)</u>
Net assets		<u>19,403</u>	<u>20,694</u>
<b>Capital and reserves</b>			
Called up share capital	<a href="#">3</a>	2	2
Profit and loss account		<u>19,401</u>	<u>20,692</u>
Shareholders' funds		<u>19,403</u>	<u>20,694</u>

For the year ending 30 April 2016 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 5 December 2016 and signed on its behalf by:

.....  
Mr David Bolland  
Director

The notes on pages [2](#) to [3](#) form an integral part of these financial statements.

**Garlands Residential Care Home Ltd****Notes to the Abbreviated Accounts for the Year Ended 30 April 2016***..... continued***1 Accounting policies****Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

**Turnover**

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

**Goodwill**

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixtures and fittings	15% reducing balance
Computer equipment	33.3% reducing balance

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

## Garlands Residential Care Home Ltd

## Notes to the Abbreviated Accounts for the Year Ended 30 April 2016

..... continued

## 2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
<b>Cost</b>			
At 1 May 2015	150,000	48,327	198,327
Additions	-	6,000	6,000
At 30 April 2016	<u>150,000</u>	<u>54,327</u>	<u>204,327</u>
<b>Depreciation</b>			
At 1 May 2015	-	29,717	29,717
Charge for the year	-	3,722	3,722
At 30 April 2016	<u>-</u>	<u>33,439</u>	<u>33,439</u>
<b>Net book value</b>			
At 30 April 2016	<u>150,000</u>	<u>20,888</u>	<u>170,888</u>
At 30 April 2015	<u>150,000</u>	<u>18,610</u>	<u>168,610</u>

## 3 Share capital

## Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary of £1 each	2	2	2	2
	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>