

**Abacus Quality Care Ltd**

**Registered number:** 07387578

**Balance Sheet**

**as at 5 April 2019**

	Notes	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	3	6,170	1,833
<b>Current assets</b>			
Debtors	4	8,411	22,806
Cash at bank and in hand		283,294	239,120
		<u>291,705</u>	<u>261,926</u>
<b>Creditors: amounts falling due within one year</b>	5	(64,563)	(67,235)
<b>Net current assets</b>		<u>227,142</u>	<u>194,691</u>
<b>Net assets</b>		<u>233,312</u>	<u>196,524</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		233,212	196,424
<b>Shareholders' funds</b>		<u>233,312</u>	<u>196,524</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Dilvinder Sadhra

Director

Approved by the board on 6 August 2019

**Notes to the Accounts**  
**for the year ended 5 April 2019**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable. Turnover includes revenue earned from the rendering of services to residents.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant & machinery etc over 3 years

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price).

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods.

***Leased assets***

All leases held are classified as operating leases.

**2 Employees**

	<b>2019</b>	<b>2018</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	13	13

**3 Tangible fixed assets**

	<b>Plant and machinery etc</b>
	<b>£</b>
<b>Cost</b>	
At 6 April 2018	85,417

At 5 April 2019	<u>94,672</u>
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**Depreciation**

At 6 April 2018	83,584
Charge for the year	<u>4,918</u>
At 5 April 2019	<u>88,502</u>

**Net book value**

At 5 April 2019	<u>6,170</u>
At 5 April 2018	1,833

<b>4 Debtors</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade debtors	5,456	20,274
Other debtors	<u>2,955</u>	<u>2,532</u>
	<u>8,411</u>	<u>22,806</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade creditors	3,363	3,437
Corporation tax	28,272	34,527
Other taxes and social security costs	5,022	6,253
Other creditors	<u>27,906</u>	<u>23,018</u>
	<u>64,563</u>	<u>67,235</u>

**6 Controlling party**

The ultimate controlling party is Mrs D K Sadhra.

**7 Other information**

Abacus Quality Care Ltd is a private company limited by shares and incorporated in England. Its registered office is:

Abacus Care Home  
42-44 Rolleston Road  
Burton-On-Trent  
Staffordshire  
DE13 0JZ