Registration number 1373721

Dial House Care Limited

Abbreviated accounts

for the year ended 30 June 2005

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Dial House Care Limited

Contents

	Page
Auditors' report	1
Abbreviated balance sheet	2
Notes to the financial statements	3 - 5

Independent auditors' report to Dial House Care Limited under Section 247B of the Companies Act 1985

We have examined the abbreviated accounts set out on pages 2 to 5 together with the financial statements of Dial House Care Limited for the year ended 30 June 2005 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the registrar of companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We have carried out the procedures we considered necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the financial statements.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985 in respect of the year ended 30 June 2005, and the abbreviated accounts on pages 2 to 5 are properly prepared in accordance with those provisions.

Moore & Smalley

Moore & Smalley
Chartered Accountants and
Registered auditors

22 December 2005

Richard House
9 Winckley Square
Preston
PR1 3HP

Dial House Care Limited

Abbreviated balance sheet
as at 30 June 2005

	Notes	2005 £	2005 £	Restated 2004 £	Restated 2004 £
Fixed assets					
Tangible assets	2		2,957,033		863,726
Current assets					
Stocks		2,300		2,300	
Debtors		170,537		67,070	
Cash at bank and in hand		42,023		78,804	
		214,860		148,174	
Creditors: amounts falling due within one year	3	(438,751)		(314,371)	
Net current liabilities			(223,891)		(166,197)
Total assets less current liabilities			2,733,142		697,529
Creditors: amounts falling due after more than one year	4		(225,259)		(304,824)
Provisions for liabilities and charges			(2,952)		(4,160)
Net assets			2,504,931		388,545
Capital and reserves					
Called up share capital	5		2,001		2,001
Revaluation reserve			2,108,898		-
Profit and loss account			394,032		386,544
Shareholders' funds			2,504,931		388,545

The abbreviated accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies .

The abbreviated accounts were approved by the Board on 22 December 2005 and signed on its behalf by

V Simic
Director



The notes on pages 3 to 5 form an integral part of these financial statements.

Notes to the abbreviated financial statements for the year ended 30 June 2005

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention modified to include the revaluation of certain fixed assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Buildings	-	Straight line over fifty years
Fixtures, fittings and equipment	-	25% on net book value
Motor vehicles	-	25% on net book value

1.4. Stock

Stock is valued at the lower of cost and net realisable value.

1.5. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

1.6. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

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2. Fixed assets	Tangible fixed assets £
Cost or valuation	
At 1 July 2004	974,145
Additions	16,210
Revaluation	2,063,572
Disposals	(47,784)
At 30 June 2005	3,006,143
Depreciation	
At 1 July 2004	110,419
On disposals	(47,268)
Charge for year	31,285
Revaluation	(45,326)
At 30 June 2005	49,110
Net book values	
At 30 June 2005	2,957,033
At 30 June 2004	863,726

3. Creditors: amounts falling due within one year	2005 £	2004 £
Creditors include the following:		
Secured creditors	155,957	76,923

4. Creditors: amounts falling due after more than one year	2005 £	2004 £
Creditors include the following:		
Secured creditors	225,259	304,824

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5. Share capital	2005	2004
	£	£
Authorised		
5,000 Ordinary A shares of £1 each	5,000	5,000
5,000 Ordinary B shares of £1 each	5,000	5,000
	10,000	10,000
Allotted, called up and fully paid		
2,000 Ordinary A shares of £1 each	2,000	2,000
1 Ordinary B shares of £1 each	1	1
	2,001	2,001