Registered Number SC229129

Allan-Ross Nursing & Homecare Ltd

Abbreviated Accounts

31 March 2012

Allan-Ross Nursing & Homecare Ltd **Registered Number SC229129**

Balance Sheet as at 31 March 2012

	Notes	2012		2011	
		£	£	£	£
Fixed assets	2				
Tangible			131,976		133,282
			131,976		133,282
Current assets					
Debtors		59,016		48,747	
Cash at bank and in hand		68,213		11,492	
Total current assets		127,229		60,239	
Creditors: amounts falling due within one year		(62,453)		(45,710)	
Net current assets (liabilities)			64,776		14,529
Total assets less current liabilities			196,752		147,811
Creditors: amounts falling due after more than one year	3		(49,656)		(59,716)
Total net assets (liabilities)			147,096		88,095
Capital and reserves					
Called up share capital	4		100		100
Profit and loss account			146,996		87,995
Shareholders funds			147,096		88,095

a. For the year ending 31 March 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 20 December 2012

And signed on their behalf by:
Mrs Bostock, Director

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 31 March 2012

1 **Accounting policies**

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year. In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows: Goodwill-4 Years

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.

Fixed Assets

All fixed assets are initially recorded at cost.

Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures & Fittings	20% (5 Years Straight Line)

2 **Fixed Assets**

	Intangible Assets	Tangible Assets	Total
Cost or valuation	£	£	£
At 01 April 2011	56,000	172,589	228,589
At 31 March 2012	56,000	172,589	228,589
Depreciation			
At 01 April 2011	56,000	39,307	95,307
Charge for year		1,306	1,306
At 31 March 2012	56,000	**40,613**	96,613
Net Book Value			
At 31 March 2012		131,976	131,976
At 31 March 2011	-	133,282	133,282

3 **Creditors: amounts falling due after more than one year**

	2012	2011
	£	£
Instalment debts falling due after 5 years	6,801	17,915

The Royal Bank of Scotland plc hold a Bond & Floating charge over the company's assets.

4 **Share capital**

	2012	2011
	£	£
Authorised share capital:		
20000 Ordinary of £1 each	20,000	20,000
Allotted, called up and fully paid:		
100 Ordinary of £1 each	100	100