REGISTERED NUMBER: SC329079 (Scotland)

RIVENDELL CARE SERVICES LIMITED

Abbreviated Unaudited Accounts

for the Year Ended 31 October 2012

Harley Hepburn
28 Townsend Place
Kirkcaldy
Fife
KY1 1HB

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for the Year Ended 31 October 2012

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RIVENDELL CARE SERVICES LIMITED

Company Information
for the Year Ended 31 October 2012

DIRECTORS:	A N Stewart C G Stewart Mrs A M Stewart
REGISTERED OFFICE:	28 Townsend Place Kirkcaldy Fife KY1 1HB
REGISTERED NUMBER:	SC329079 (Scotland)
ACCOUNTANTS:	Harley Hepburn 28 Townsend Place Kirkcaldy Fife KY1 1HB

Abbreviated Balance Sheet
31 October 2012

	Notes	2012 £	£	2011 £	£
FIXED ASSETS					
Intangible assets	2		8,719		10,435
Tangible assets	3		74,389		77,332
			83,108		87,767
CURRENT ASSETS					
Debtors		13,045		28,963	
Cash at bank and in hand		26,699		47,210	
		39,744		76,173	
CREDITORS					
Amounts falling due within one year		161,668		178,635	
NET CURRENT LIABILITIES			(121,924)		(102,462)
TOTAL ASSETS LESS CURRENT LIABILITIES			(38,816)		(14,695)
CAPITAL AND RESERVES					
Called up share capital	4		355		355
Profit and loss account			(39,171)		(15,050)
SHAREHOLDERS' FUNDS			(38,816)		(14,695)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2012 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 abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 10 April 2013 and were signed on its behalf by:

Mrs A M Stewart - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 October 2012

1. ACCOUNTING POLICIES

Accounting convention
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
Turnover represents invoiced amounts received from the provision of elderly care services.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2007, is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Tenants improvements	- 10% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

Deferred tax
The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the Balance Sheet date. However, 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 taxation is measured on a non-discounted basis at the average tax rates that are expected to apply in the periods in which the timing differences reverse, based on tax rates and laws enacted or substantially enacted at the Balance Sheet date.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the assets.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Value added tax
The trading activities for the company are exempt from value added tax.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 November 2011 and 31 October 2012	17,156
AMORTISATION	
At 1 November 2011	6,721
Amortisation for year	1,716
At 31 October 2012	8,437
NET BOOK VALUE	
At 31 October 2012	8,719
At 31 October 2011	10,435

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3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 November 2011	125,857
Additions	10,111
At 31 October 2012	135,968
DEPRECIATION	
At 1 November 2011	48,525
Charge for year	13,054
At 31 October 2012	61,579
NET BOOK VALUE	
At 31 October 2012	74,389
At 31 October 2011	77,332

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2012 £	2011 £
355	Ordinary shares	£1	355	355

5. RELATED PARTY DISCLOSURES

All three directors of Rivendell Care Services Limited are partners of Kirkton Homes which owns the property and land rented to Rivendell Care Services Limited. The annual rental is £73,100.

Included in creditors is a directors current account totalling £100,174.

6. ULTIMATE CONTROLLING PARTY

The controlling party is A N Stewart.

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Rivendell Care Services Limited

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Rivendell Care Services Limited for the year ended 31 October 2012 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.org.uk/accountspreparationguidance.

This report is made solely to the Board of Directors of Rivendell Care Services Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Rivendell Care Services Limited and state those matters that we have agreed to state to the Board of Directors of Rivendell Care Services Limited, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at http://www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Rivendell Care Services Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Rivendell Care Services Limited. You consider that Rivendell Care Services Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Rivendell Care Services Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Harley Hepburn
28 Townsend Place
Kirkcaldy
Fife
KY1 1HB

10 April 2013

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 1072 of the Companies Act 2006.