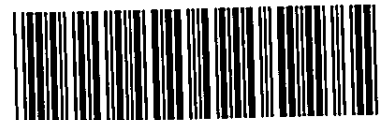


COMPANY REGISTRATION NUMBER 4935691

HALLMARK CARE HOMES (MAESTEG) LIMITED
ABBREVIATED ACCOUNTS
31 MARCH 2013

TUESDAY



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COMPANIES HOUSE

HALLMARK CARE HOMES (MAESTEG) LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2013

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HALLMARK CARE HOMES (MAESTEG) LIMITED
INDEPENDENT AUDITOR'S REPORT TO HALLMARK CARE HOMES
(MAESTEG) LIMITED

UNDER SECTION 449 OF THE COMPANIES ACT 2006

I have examined the abbreviated accounts, together with the financial statements of Hallmark Care Homes (Maesteg) Limited for the year ended 31 March 2013 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. My work has been undertaken so that I might state to the company those matters I am required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company for my work, for this report, or for the opinions I have formed.

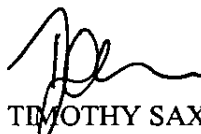
RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is my responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report my opinion to you.

I conducted my work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin I have carried out the procedures I consider 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.

OPINION

In my opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



TIMOTHY SAXON (Senior Statutory Auditor)
For and on behalf of TJ SAXON
Chartered Accountant & Statutory Auditor

43 Hagley Road
Stourbridge
West Midlands
DY8 1QR

11 December 2013

HALLMARK CARE HOMES (MAESTEG) LIMITED

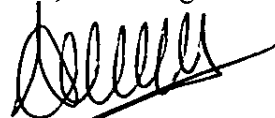
ABBREVIATED BALANCE SHEET

31 MARCH 2013

	Note	2013 £	2012 £
FIXED ASSETS	1		
Intangible assets		533	579
Tangible assets		1,232,477	1,319,747
		<u>1,233,010</u>	<u>1,320,326</u>
CURRENT ASSETS			
Debtors		66,228	31,270
Cash at bank and in hand		153,804	73,197
		<u>220,032</u>	<u>104,467</u>
CREDITORS: Amounts falling due within one year		<u>287,633</u>	<u>496,645</u>
NET CURRENT LIABILITIES		<u>(67,601)</u>	<u>(392,178)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,165,409</u>	<u>928,148</u>
CREDITORS: Amounts falling due after more than one year	2	258,054	274,474
PROVISIONS FOR LIABILITIES		-	1,605
		<u>907,355</u>	<u>652,069</u>
CAPITAL AND RESERVES			
Called-up equity share capital	3	1	1
Profit and loss account		907,354	652,068
SHAREHOLDER'S FUNDS		<u>907,355</u>	<u>652,069</u>

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime

These abbreviated accounts were approved by the directors and authorised for issue on 11 December 2013, and are signed on their behalf by



AM Goyal
Director

Company Registration Number 4935691

The accounting policies and notes on pages 3 to 5 form part of these abbreviated accounts

HALLMARK CARE HOMES (MAESTEG) LIMITED

ACCOUNTING POLICIES

YEAR ENDED 31 MARCH 2013

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with applicable UK accounting standards

Cash flow statement

The directors have taken advantage of the exemption in Financial Reporting Standard No 1 (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is small

Related parties transactions

The company is a subsidiary of Hallmark Care Homes Group Limited and its ultimate parent undertaking is Hallmark Care Homes Group Holdings Limited, the consolidated accounts of which are publicly available. As the financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities, the company has taken advantage of the exemption in FRS 8 from disclosing transactions with members or shareholders of the Hallmark Care Homes Group Holdings Limited group of companies

Turnover

Turnover from the management of a residential care home is recognised at the fair value of the consideration receivable for the sale of services provided to customers during the year in the normal course of business. Turnover is recognised when services are provided to the customer

Goodwill

Positive purchased goodwill arising on acquisitions is capitalised, classified as an asset on the Balance Sheet and amortised over its estimated useful life up to a maximum of 20 years. This length of time is presumed to be the maximum useful life of purchased goodwill because it is difficult to make projections beyond this period. Goodwill is reviewed for impairment at the end of the first full financial year following each acquisition and subsequently as and when necessary if circumstances emerge that indicate that the carrying value may not be recoverable

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 - 5% per annum straight line

Fixed assets

All fixed assets are initially recorded at cost

HALLMARK CARE HOMES (MAESTEG) LIMITED

ACCOUNTING POLICIES *(continued)*

YEAR ENDED 31 MARCH 2013

Depreciation

Depreciation 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

Freehold Property	- 2% per annum straight line
Plant & Machinery	- 12.5% per annum straight line
Fixtures & Fittings	- 20% per annum straight line
Equipment	- 20% per annum straight line

The useful economic life of plant and machinery, fixtures and fittings and equipment has been reviewed and revised. The directors consider that the economic life of these categories is different to that previously determined. As a consequence, although the various rates of depreciation have not changed, with effect from 1 April 2012, they are now applied on a straight line basis, rather than a reducing balance basis. The effect of this revised depreciation method has been to increase the depreciation charge in the current year by £60,122.

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 exception.

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.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

HALLMARK CARE HOMES (MAESTEG) LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2013

1. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1 April 2012	1,000	1,957,661	1,958,661
Additions	—	9,712	9,712
Disposals	—	(364,111)	(364,111)
At 31 March 2013	1,000	1,603,262	1,604,262
DEPRECIATION			
At 1 April 2012	421	637,914	638,335
Charge for year	46	96,982	97,028
On disposals	—	(364,111)	(364,111)
At 31 March 2013	467	370,785	371,252
NET BOOK VALUE			
At 31 March 2013	533	1,232,477	1,233,010
At 31 March 2012	579	1,319,747	1,320,326

2. CREDITORS: Amounts falling due after more than one year

Included within creditors falling due after more than one year is an amount of £189,827 (2012 - £209,433) in respect of liabilities which fall due for payment after more than five years from the balance sheet date

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2013		2012	
	No	£	No	£
Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

4. ULTIMATE PARENT COMPANY

The company's immediate parent undertaking is Hallmark Care Homes Group Limited and its ultimate parent undertaking is Hallmark Care Homes Group Holdings Limited. Each company is registered in England and Wales.

The largest and smallest group in which the results of the company are consolidated is that headed by Hallmark Care Homes Group Holdings Limited. Copies of the group accounts are available from its registered office at 2 Kingfisher House, Woodbrook Crescent, Radford Way, Billericay, Essex, CM12 0EQ.