

REGISTERED NUMBER: 02997651 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2019
FOR
DENEHURST CARE LIMITED

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for the Year Ended 31st March 2019

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DENEHURST CARE LIMITED

COMPANY INFORMATION

for the Year Ended 31st March 2019

DIRECTORS:

D Ramjuttun
S Ramjuttun

REGISTERED OFFICE:

1 City Road East
Manchester
M15 4PN

REGISTERED NUMBER:

02997651 (England and Wales)

ACCOUNTANTS:

Kay Johnson Gee Limited
1 City Road East
Manchester
M15 4PN

DENEHURST CARE LIMITED (REGISTERED NUMBER: 02997651)**BALANCE SHEET****31st March 2019**

		2019	2018
		£	as restated £
FIXED ASSETS	Notes		
Tangible assets	4	582,014	584,900
CURRENT ASSETS			
Stocks		1,000	1,000
Debtors	5	842,600	670,301
Cash at bank and in hand		232,130	161,992
		1,075,730	833,293
CREDITORS			
Amounts falling due within one year	6	(987,944)	(843,199)
NET CURRENT ASSETS/(LIABILITIES)		87,786	(9,906)
TOTAL ASSETS LESS CURRENT LIABILITIES		669,800	574,994
PROVISIONS FOR LIABILITIES		(11,747)	(12,943)
NET ASSETS		658,053	562,051
CAPITAL AND RESERVES			
Called up share capital	7	100	100
Retained earnings		657,953	561,951
SHAREHOLDERS' FUNDS		658,053	562,051

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2019 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 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.
- (b)

The notes form part of these financial statements

DENEHURST CARE LIMITED (REGISTERED NUMBER: 02997651)

BALANCE SHEET - continued

31st March 2019

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Profit and loss account has not been delivered.

The financial statements were approved and authorised for issue by the Board of Directors on 20th December 2019 and were signed on its behalf by:

D Ramjuttun - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS

for the Year Ended 31st March 2019

1. STATUTORY INFORMATION

Denehurst Care Limited is a private company limited by share capital, incorporated in England and Wales, registration number 02997651. The address of the registered office is 1 City Road East, Manchester, M15 4PN. The principal place of business is Edenfield Rd, Rochdale OL11 5AG.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Turnover from the sale of goods and services is recognised when all the following conditions are satisfied:

- the company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- the company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of turnover can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the company; and
- the costs incurred or too be incurred in respect of the transaction can be measured reliably.

Specifically, turnover from the sale of goods is recognised when goods are delivered and legal title is passed.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation on tangible fixed assets is charged to the profit and loss so as to write off their value, over their estimated useful lives, using the following methods:

Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

At each balance sheet date, the company reviews the carrying amounts of its tangible fixed assets to determine whether there is any indication that any items of tangible fixed assets have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

NOTES TO THE FINANCIAL STATEMENTS - continued

for the Year Ended 31st March 2019

2. ACCOUNTING POLICIES - continued

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method unless the effect of discounting would be immaterial, in which case they are stated at cost.

NOTES TO THE FINANCIAL STATEMENTS - continued

for the Year Ended 31st March 2019

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 28 (2018 - 28) .

4. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1st April 2018 and 31st March 2019	<u>491,228</u>	<u>76,572</u>	<u>72,328</u>	<u>13,500</u>	<u>653,628</u>
DEPRECIATION					
At 1st April 2018	-	-	58,421	10,307	68,728
Charge for year	-	-	2,088	798	2,886
At 31st March 2019	-	-	<u>60,509</u>	<u>11,105</u>	<u>71,614</u>
NET BOOK VALUE					
At 31st March 2019	<u>491,228</u>	<u>76,572</u>	<u>11,819</u>	<u>2,395</u>	<u>582,014</u>
At 31st March 2018	<u>491,228</u>	<u>76,572</u>	<u>13,907</u>	<u>3,193</u>	<u>584,900</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018 as restated
	£	£
Other debtors	<u>842,600</u>	<u>670,301</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018 as restated
	£	£
Trade creditors	1,000	1,000
Taxation and social security	256,581	119,655
Other creditors	<u>730,363</u>	<u>722,544</u>
	<u>987,944</u>	<u>843,199</u>

NOTES TO THE FINANCIAL STATEMENTS - continued

for the Year Ended 31st March 2019

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2019	2018 as restated
			£	£
100	Ordinary	£1.00	<u>100</u>	<u>100</u>

8. CONTINGENT LIABILITIES

The company has provided a guarantee, secured by a mortgage debenture dated 24 August 2012, to its holding company, Passmonds House Limited, in respect of borrowings provided to that company. As at the 31 March 2019 the amount owing was £521,499 (2018 - £542,256).

9. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

At the year end the directors owed the company £459,090 (2018 - £423,851). This balance relates to an interest free loan account.

10. RELATED PARTY DISCLOSURES

At the year end the following balances are shown in the accounts:

Other debtors

Claremont Lodge Care Limited £245,759 (2018 - £246,449).

Other creditors

Littleborough Care Home Limited £320,523 (2018 - £293,491).

Passmonds House Care Limited £370,551 (2018 - £389,501).

The above balances relate to interest free loan accounts. The above companies are controlled by D Ramjuttun and S Ramjuttun who are the company directors and majority shareholders.

11. ULTIMATE CONTROLLING PARTY

The immediate controlling party is Passmonds House Care Limited and the ultimate controlling parties are the two directors, D Ramjuttun and S Ramjuttun.

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.