

**BEECH HOUSE (PARTINGTON)  
LIMITED**

**ABBREVIATED ACCOUNTS**

**for the year ended  
30th September 2010**

**Company Registration Number 2535852**

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# **BEECH HOUSE (PARTINGTON) LIMITED**

## **Abbreviated Accounts**

**Year ended 30th September 2010**

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## BEECH HOUSE (PARTINGTON) LIMITED

### Abbreviated Balance Sheet

30th September 2010

	Note	2010 £	£	2009 £	£
<b>Fixed assets</b>	<b>2</b>				
Intangible assets			7,755		11,078
Tangible assets			<u>827,761</u>		<u>737,691</u>
			835,516		748,769
<b>Current assets</b>					
Stocks		1,000		1,000	
Debtors		11,894		18,172	
Cash at bank and in hand		<u>16</u>		<u>10</u>	
		12,910		19,182	
<b>Creditors: Amounts falling due within one year</b>		<u>250,038</u>		<u>227,803</u>	
<b>Net current liabilities</b>			(237,128)		(208,621)
<b>Total assets less current liabilities</b>			598,388		540,148
<b>Provisions for liabilities</b>			<u>20,000</u>		<u>7,000</u>
			<u>578,388</u>		<u>533,148</u>
<b>Capital and reserves</b>					
Called-up equity share capital	4		100		100
Profit and loss account			<u>578,288</u>		<u>533,048</u>
<b>Shareholders' funds</b>			<u>578,388</u>		<u>533,148</u>

The Balance sheet continues on the following page.

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

## **BEECH HOUSE (PARTINGTON) LIMITED**

### **Abbreviated Balance Sheet *(continued)***

**30th September 2010**

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved by the directors and authorised for issue on 27/6/11, and are signed on their behalf by



G Khanyau

Company Registration Number 2535852

**The notes on pages 3 to 5 form part of these abbreviated accounts**

# **BEECH HOUSE (PARTINGTON) LIMITED**

## **Notes to the Abbreviated Accounts**

**Year ended 30th September 2010**

### **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

#### **Goodwill**

During the year, the estimated useful economic life of Goodwill was changed from 3 years to 10 years. The directors consider this change in estimate to be more appropriate.

The change in estimate represents an increase in profit and reserves in the current year of £7,755.

#### **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	- Over 10 years
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#### **Fixed assets**

All fixed assets are initially recorded at cost.

#### **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 & Leasehold Property	- 15% Reducing balance
Fixtures & Fittings	- 10% Straight line
Motor Vehicles	- 25% Reducing balance
Equipment	- 10% Straight line

During the year, the depreciation rates on Fixtures and Fittings and Equipment were changed from 25% Reducing balance to 10% Straight line. The directors consider this change in estimate to be more appropriate and also brings them in line with the group's accounting policies.

The change in estimate represents an increase in profit and reserves in the current year of £5,900.

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

# BEECH HOUSE (PARTINGTON) LIMITED

## Notes to the Abbreviated Accounts

Year ended 30th September 2010

### 1. Accounting policies *(continued)*

#### 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 tax

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 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 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

### 2. Fixed assets

	<b>Intangible Assets £</b>	<b>Tangible Assets £</b>	<b>Total £</b>
<b>Cost</b>			
At 1st October 2009	33,232	901,189	934,421
Additions	–	106,325	106,325
<b>At 30th September 2010</b>	<u>33,232</u>	<u>1,007,514</u>	<u>1,040,746</u>
<b>Depreciation</b>			
At 1st October 2009	22,154	163,498	185,652
Charge for year	3,323	16,255	19,578
<b>At 30th September 2010</b>	<u>25,477</u>	<u>179,753</u>	<u>205,230</u>
<b>Net book value</b>			
<b>At 30th September 2010</b>	<u>7,755</u>	<u>827,761</u>	<u>835,516</u>
At 30th September 2009	<u>11,078</u>	<u>737,691</u>	<u>748,769</u>

## **BEECH HOUSE (PARTINGTON) LIMITED**

### **Notes to the Abbreviated Accounts**

**Year ended 30th September 2010**

#### **3. Related party transactions**

The company is a 100% wholly owned subsidiary of Rosewood Health Care Limited

Amounts owed to the parent company at the year end amounted to £161,520 (2009 £146,464)

The bank overdraft and loans in Rosewood Healthcare Limited are secured by way of a debenture and freehold first legal charge provided for by Beech House (Partington) Limited

G Khanjau, a director of Rosewood Healthcare Limited has provided a personal guarantee of £150,000 for the bank overdraft and loans held in the Rosewood Healthcare Limited

A director of Chestnut House Nursing Home Limited has provided a personal guarantee of £100,000 for the bank overdraft and loans held in the Rosewood Healthcare Limited

#### **4. Share capital**

##### **Authorised share capital:**

	2010	2009
	£	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

##### **Allotted, called up and fully paid:**

	2010		2009	
	No	£	No	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

#### **5. Ultimate parent company**

Beech House (Partington) Limited is a 100% wholly owned subsidiary of Rosewood Health Care Limited a company incorporated in England