

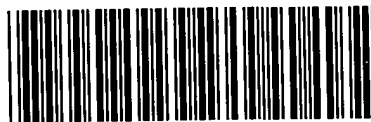
**BEECH HOUSE (PARTINGTON)
LIMITED**

ABBREVIATED ACCOUNTS

**for the year ended
30th September 2014**

Company Registration Number 2535852

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COMPANIES HOUSE

BEECH HOUSE (PARTINGTON) LIMITED

Abbreviated Accounts

Year ended 30th September 2014

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BEECH HOUSE (PARTINGTON) LIMITED

Abbreviated Balance Sheet

30th September 2014

	Note	2014	2013
		£	£
Fixed assets	2		
Intangible assets		-	-
Tangible assets		757,692	784,315
		<u>757,692</u>	<u>784,315</u>
Current assets			
Stocks		1,000	1,000
Debtors		285,139	200,554
Cash at bank and in hand		7,205	147
		<u>293,344</u>	<u>201,701</u>
Creditors: Amounts falling due within one year		<u>44,024</u>	<u>46,761</u>
Net current assets		<u>249,320</u>	<u>154,940</u>
Total assets less current liabilities		<u>1,007,012</u>	<u>939,255</u>
Provisions for liabilities		<u>34,000</u>	<u>34,000</u>
		<u>973,012</u>	<u>905,255</u>
Capital and reserves			
Called-up equity share capital	4	100	100
Profit and loss account		972,912	905,155
Shareholders' funds		<u>973,012</u>	<u>905,255</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 2014

For the year ended 30th September 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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 ~~11th~~ **11th** ~~2015~~ **2015**, and are signed on their behalf by:



G Khanijau

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 2014

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.

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	- 1.5% Reducing balance
Fixtures & Fittings	- 10% Straight line
Motor Vehicles	- 25% Reducing balance
Equipment	- 10% Straight line

Stocks

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

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

BEECH HOUSE (PARTINGTON) LIMITED

Notes to the Abbreviated Accounts

Year ended 30th September 2014

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

	Intangible Assets £	Tangible Assets £	Total £
Cost			
At 1st October 2013 and 30th September 2014	<u>33,232</u>	<u>1,012,550</u>	<u>1,045,782</u>
Depreciation			
At 1st October 2013	33,232	228,235	261,467
Charge for year	<u>—</u>	<u>26,623</u>	<u>26,623</u>
At 30th September 2014	<u>33,232</u>	<u>254,858</u>	<u>288,090</u>
Net book value			
At 30th September 2014	<u>—</u>	<u>757,692</u>	<u>757,692</u>
At 30th September 2013	<u>—</u>	<u>784,315</u>	<u>784,315</u>

BEECH HOUSE (PARTINGTON) LIMITED

Notes to the Abbreviated Accounts

Year ended 30th September 2014

3. Related party transactions

The company is a 100% wholly owned subsidiary of Rosewood Healthcare Limited.

Amounts owed by the parent company at the year end totalled £265,035 (2013: £184,036)

The company is related to Fairfield Healthcare Limited, by virtue of the companies having the same parent company. Amounts owed by Fairfield Healthcare Limited at the year end totalled £11,575 (2013: £9,536).

The company is related to Magnolia Healthcare Limited and Chestnut House Nursing Home Limited. At the balance sheet date, amounts owed to Chestnut House Nursing Home Limited totalled £nil (2013: £5000). Amounts owed to Magnolia Healthcare Limited totalled £nil (2013: £5,000).

The company is related to Pinetree Healthcare Limited by mutual shareholders and directors. At the year end, the company was owed £742 (2013: £75)

The company is related to Firtree Healthcare Limited by mutual shareholders and directors. At the year end, the company was owed £546 (2013: £319)

The company is related to Oaktree Healthcare Limited by mutual shareholders and directors. At the year end, the company was owed £312 (2013: £85)

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

4. Share capital

Allotted, called up and fully paid:

	2014		2013	
	No	£	No	£
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.