

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**FOR**

**HEATHERDALE HEALTHCARE LIMITED**

The Carley Partnership  
St James's House  
8 Overcliffe  
Gravesend  
Kent  
DA11 0HJ

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>3</b>

**HEATHERDALE HEALTHCARE LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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**DIRECTOR:** B S Sanghera

**REGISTERED OFFICE:** St James's House  
8 Overcliffe  
Gravesend  
Kent  
DA11 0HJ

**REGISTERED NUMBER:** 05469065 (England and Wales)

**ACCOUNTANTS:** The Carley Partnership  
St James's House  
8 Overcliffe  
Gravesend  
Kent  
DA11 0HJ

**HEATHERDALE HEALTHCARE LIMITED (REGISTERED NUMBER: 05469065)****BALANCE SHEET  
30 SEPTEMBER 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		56,667		76,667
Tangible assets	5		<u>954,267</u>		<u>964,667</u>
			1,010,934		1,041,334
<b>CURRENT ASSETS</b>					
Debtors	6	2,284,059		2,179,297	
Cash at bank		<u>1,412,489</u>		<u>1,137,924</u>	
		3,696,548		3,317,221	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>263,954</u>		<u>311,761</u>	
<b>NET CURRENT ASSETS</b>			<u>3,432,594</u>		<u>3,005,460</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			4,443,528		4,046,794
<b>PROVISIONS FOR LIABILITIES</b>			<u>32,063</u>		<u>29,661</u>
<b>NET ASSETS</b>			<u>4,411,465</u>		<u>4,017,133</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		100		100
Retained earnings			<u>4,411,365</u>		<u>4,017,033</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>4,411,465</u>		<u>4,017,133</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 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 Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 28 July 2023 and were signed by:

B S Sanghera - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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**1. STATUTORY INFORMATION**

Heatherdale Healthcare Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**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, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2006, is being amortised evenly over its estimated useful life of twenty years.

**Tangible fixed assets**

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

Land and buildings	- 2% on historical cost
Plant and machinery etc	- 33% on cost and 20% on cost

Freehold land and buildings are not depreciated. This represents a departure from the provisions of the Companies Act 2006. The company has a policy and practice of regular maintenance and repair, the charges for which are recognised in the income statement as incurred. The company believes that such a policy ensures that the residual value of its property at the balance sheet date is maintained at a level which is not materially different from the carrying amount of the asset. As such, no depreciation charge is made on the grounds that any such charge would be immaterial.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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 the profit and loss account 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 scheme are charged to the profit and loss account in the period to which they relate.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**
**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 72 (2021 - 59) .

**4. INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1 October 2021	
and 30 September 2022	400,000
<b>AMORTISATION</b>	
At 1 October 2021	323,333
Charge for year	20,000
At 30 September 2022	343,333
<b>NET BOOK VALUE</b>	
At 30 September 2022	56,667
At 30 September 2021	76,667

**5. TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1 October 2021			
and 30 September 2022	1,060,000	55,189	1,115,189
<b>DEPRECIATION</b>			
At 1 October 2021	95,333	55,189	150,522
Charge for year	10,400	-	10,400
At 30 September 2022	105,733	55,189	160,922
<b>NET BOOK VALUE</b>			
At 30 September 2022	954,267	-	954,267
At 30 September 2021	964,667	-	964,667

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade debtors	484,354	336,308
Amounts owed by group undertakings	1,771,028	1,750,643
Other debtors	28,677	92,346
	<u>2,284,059</u>	<u>2,179,297</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Taxation and social security	138,406	99,379
Other creditors	125,548	212,382
	<u>263,954</u>	<u>311,761</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2022

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8. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:  
Number:            Class:

100                Ordinary

Nominal  
value:  
£1

2022  
£  
100

2021  
£  
100

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.