

REGISTERED NUMBER: 09646830 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2017

FOR

HEATHERDALE NURSING HOME LIMITED

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

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FOR THE YEAR ENDED 30 SEPTEMBER 2017**

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HEATHERDALE NURSING HOME LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2017**

DIRECTOR: B S Sanghera

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

REGISTERED NUMBER: 09646830 (England and Wales)

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

HEATHERDALE NURSING HOME LIMITED (REGISTERED NUMBER: 09646830)**BALANCE SHEET
30 SEPTEMBER 2017**

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Investments	3		3,860,280		3,860,280
CURRENT ASSETS					
Cash in hand		100		100	
CREDITORS					
Amounts falling due within one year	4	<u>1,212,138</u>		<u>1,098,979</u>	
NET CURRENT LIABILITIES			<u>(1,212,038)</u>		<u>(1,098,879)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			2,648,242		2,761,401
CREDITORS					
Amounts falling due after more than one year	5		<u>2,648,142</u>		<u>2,761,301</u>
NET ASSETS			<u>100</u>		<u>100</u>
CAPITAL AND RESERVES					
Called up share capital	7		<u>100</u>		<u>100</u>
SHAREHOLDERS' FUNDS			<u>100</u>		<u>100</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2017 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 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 financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 29 June 2018 and were signed by:

B S Sanghera - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2017**

1. STATUTORY INFORMATION

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

First year adoption of Financial Reporting Standard 102 (FRS 102) Section 1A

These financial statements for the year ended 30 September 2017 are the first that are prepared in accordance with FRS 102 Section 1A. The previous financial statements were prepared in accordance with UK GAAP, the date of transition to FRS 102 Section 1A is 18 June 2015.

Preparation of consolidated financial statements

The financial statements contain information about Heatherdale Nursing Home Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost less impairment.

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.

3. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST	
At 1 October 2016	
and 30 September 2017	3,860,280
NET BOOK VALUE	
At 30 September 2017	3,860,280
At 30 September 2016	3,860,280

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2017

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Bank loans and overdrafts	121,867	118,966
Amounts owed to group undertakings	1,089,071	978,813
Other creditors	1,200	1,200
	<u>1,212,138</u>	<u>1,098,979</u>

5. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2017	2016
	£	£
Bank loans	<u>2,648,142</u>	<u>2,761,301</u>
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loan	<u>2,127,753</u>	<u>2,253,300</u>

6. SECURED DEBTS

The following secured debts are included within creditors:

	2017	2016
	£	£
Bank loans	<u>2,770,009</u>	<u>2,880,267</u>

The bank loan is secured by legal charge over the property owned by its subsidiary company and by an unlimited guarantee on the assets of its subsidiary and certain other companies which are under common control.

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:		Nominal value:	2017	2016
Number:	Class:		£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

8. FIRST YEAR ADOPTION

The company has adopted the provisions of Financial Reporting Standard 102 Section 1A, effective for accounting periods beginning on or after 1st January 2016 with the company's transitional date being 1st October 2015. No changes were required to the figures reported previously under UK GAAP to bring them into line with the new standard, and so no reconciliation statements are provided.

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.