

Registered number: OC320571

## SUNFLOWER HEALTHCARE (GREENFORD) LLP

### FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2019



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**SUNFLOWER HEALTHCARE (GREENFORD) LLP**

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**INFORMATION**

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**Designated Members**

Mr R S Patel  
Mrs M H Shah  
Mr M V Khiroya  
Mr B R Patel  
Mr H M Shah

**LLP registered number**

OC320571

**Registered office**

Canjayar, Tydcombe Road, Warlingham, Surrey, CR6 9LU

**Independent auditors**

Simmons Gainsford LLP, 7-10 Chandos Street, London, W1G 9DQ

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**SUNFLOWER HEALTHCARE (GREENFORD) LLP**

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## SUNFLOWER HEALTHCARE (GREENFORD) LLP

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### MEMBERS' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2019

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The members present their annual report together with the audited financial statements of Sunflower Healthcare (Greenford) LLP (the "LLP and the Group") for the ended 30 September 2019.

#### Principal activities

The principal activity of the LLP continued to be the ownership of a property which is let to a registered care home for the elderly.

The principal activity of the Group which includes Neem Tree Care Limited continues to be that of operating a care home.

#### Designated Members

Mr R S Patel, Mrs M H Shah, Mr M V Khiroya, Mr B R Patel and Mr H M Shah were designated members of the LLP and the Group throughout the period.

#### Members' capital and interests

Each member's subscription to the capital of the LLP is determined by their share of the profit and is repayable following retirement from the LLP.

Details of changes in members' capital in the ended 30 September 2019 are set out in the financial statements.

Members are remunerated from the profits of the LLP and are required to make their own provision for pensions and other benefits. Profits are allocated and divided between members after finalisation of the financial statements. Members draw a proportion of their profit shares monthly during the year in which it is made, with the balance of profits being distributed after the year, subject to the cash requirements of the business.

#### Going concern and covid-19

These are unprecedented times and the healthcare sector is at the forefront. Like many homes in the area, the virus affected both residents and staff for a period of a few months in the Spring of 2020. During this period our occupancy was affected due to an increased number of deaths and the restrictions on taking on new residents. Our operating costs were also higher than normal due mainly to rising PPE costs. Financial support was provided by Ealing Social Services for COVID related costs mainly, for additional staffing costs and PPE.

Since June 2020 the home has started to get back to operating on a normal basis. New residents were taken on from July 2020 and most of the staff were back working.

Occupancy is being monitored constantly and we are expecting to work our way back to normal occupancy over the coming months. We are working tirelessly with our local authorities, CCGs, NHS, relatives, and residents to reassure and care for our residents with the kindest possible care.

Based on the above indications the Members believe that it remains appropriate to prepare the financial statement on a going concern basis.

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## SUNFLOWER HEALTHCARE (GREENFORD) LLP

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### MEMBERS' REPORT (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2019

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#### Members' responsibilities statement

The members are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law, (as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008), requires the members to prepare financial statements for each financial year. Under that law the members have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law, (as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008) the members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the LLP and the Group and of the profit or loss of the Group for that period.

In preparing these financial statements, the members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The members are responsible for keeping adequate accounting records that are sufficient to show and explain the LLP and the Group's transactions and disclose with reasonable accuracy at any time the financial position of the Group and to enable them to ensure that the financial statements comply with the Companies Act 2006 (as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of the Companies Act 2006) Regulations 2008). They are also responsible for safeguarding the assets of the LLP and the Group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Disclosure of information to auditors

Each of the persons who are members at the time when this Members' report is approved has confirmed that:

- so far as that member is aware, there is no relevant audit information of which the Group's auditors are unaware, and
- that member has taken all the steps that ought to have been taken as a member in order to be aware of any relevant audit information and to establish that the Group's auditors are aware of that information.



**Mr R S Patel**

Designated member

Date: 3 August 2020

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## SUNFLOWER HEALTHCARE (GREENFORD) LLP

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### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUNFLOWER HEALTHCARE (GREENFORD) LLP

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#### **Opinion**

We have audited the financial statements of Sunflower Healthcare (Greenford) LLP (the 'parent LLP') and its subsidiaries (the 'Group') for the year ended 30 September 2019, which comprise the Group Statement of comprehensive income, the Group and LLP Balance sheets, the Group Statement of cash flows, the Group and LLP Statement of changes in equity and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent LLP's affairs as at 30 September 2019 and of the Group's profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, as applied to limited liability partnerships by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the members' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the members have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Group's or the parent LLP's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other information**

The members are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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## **SUNFLOWER HEALTHCARE (GREENFORD) LLP**

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### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUNFLOWER HEALTHCARE (GREENFORD) LLP (CONTINUED)**

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In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, as applied to limited liability partnerships, requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent LLP, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent LLP financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of members**

As explained more fully in the Members' responsibilities statement on page 1, the members are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the members are responsible for assessing the Group's and the parent LLP's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the members either intend to liquidate the Group or the parent LLP or to cease operations, or have no realistic alternative but to do so.

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## SUNFLOWER HEALTHCARE (GREENFORD) LLP

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### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SUNFLOWER HEALTHCARE (GREENFORD) LLP (CONTINUED)

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#### Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

#### Use of our report

This report is made solely to the LLP's members in accordance with Chapter 3 of Part 16 of the Companies Act 2006, as applied by Part 12 of The Limited Liability Partnerships (Accounts and Audit) (Applications of Companies Act 2006) Regulations 2008. Our audit work has been undertaken so that we might state to the LLP's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the LLP and the LLP's members for our audit work, for this report, or for the opinions we have formed.



Rajiv Thakerar FCA (Senior statutory auditor)

for and on behalf of

**Simmons Gainsford LLP**

Chartered Accountants

Statutory Auditors

7-10 Chandos Street

London

W1G 9DQ

Date: 4 August 2020



**SUNFLOWER HEALTHCARE (GREENFORD) LLP**

**CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

	Note	2019 £	2018 £
Turnover	3	2,703,630	2,647,827
Cost of sales		(1,538,962)	(1,382,759)
		<u>1,164,668</u>	<u>1,265,068</u>
<b>Gross profit</b>		1,164,668	1,265,068
Administrative expenses		(308,784)	(303,383)
		<u>855,884</u>	<u>961,685</u>
<b>Operating profit</b>	4	855,884	961,685
Interest receivable and similar income	8	9,403	-
Interest payable and expenses	9	(124,416)	(126,530)
		<u>740,871</u>	<u>835,155</u>
<b>Profit before tax</b>		740,871	835,155
Tax on profit	10	(132,946)	(141,124)
		<u>607,925</u>	<u>694,031</u>
<b>Profit before members' remuneration and profit shares available for discretionary division among members</b>		607,925	694,031
<b>Profit for the year attributable to:</b>			
Owners of the parent LLP		<u>607,925</u>	<u>694,031</u>

There was no other comprehensive income for 2019 (2018:£NIL).

The notes on pages 14 to 31 form part of these financial statements.

**SUNFLOWER HEALTHCARE (GREENFORD) LLP**  
**REGISTERED NUMBER: OC320571**

**CONSOLIDATED BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2019**

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	11	3,651,966	3,674,523
<b>Current assets</b>			
Debtors: amounts falling due within one year	13	1,870,030	1,986,940
Cash at bank and in hand	14	556,776	497,827
		<u>2,426,806</u>	<u>2,484,767</u>
Creditors: amounts falling due within one year	15	(674,815)	(677,911)
<b>Net current assets</b>		<u>1,751,991</u>	<u>1,806,856</u>
<b>Total assets less current liabilities</b>		<u>5,403,957</u>	<u>5,481,379</u>
Creditors: amounts falling due after more than one year		(4,511,616)	(4,735,502)
<b>Provisions for liabilities</b>			
Deferred taxation	19	(20,394)	(8,811)
		<u>(20,394)</u>	<u>(8,811)</u>
<b>Net assets</b>		<u><u>871,947</u></u>	<u><u>737,066</u></u>

**SUNFLOWER HEALTHCARE (GREENFORD) LLP**  
**REGISTERED NUMBER: OC320571**

**CONSOLIDATED BALANCE SHEET (CONTINUED)**  
**AS AT 30 SEPTEMBER 2019**

	Note	2019 £	2018 £
<b>Capital and reserves</b>			
<b>Members' other interests</b>			
Other reserves classified as equity	871,947	737,066	
		<u>871,947</u>	<u>737,066</u>
<b>Total members' interests</b>			
Amounts due from members (included in debtors)	13	(1,702,464)	(1,584,818)
Members' other interests		<u>871,947</u>	<u>737,066</u>
		<u>(830,517)</u>	<u>(847,752)</u>

The financial statements were approved and authorised for issue by the members and were signed on their behalf by:



**Mr R S Patel**  
Designated member  
Date: 3 August 2020

The notes on pages 14 to 31 form part of these financial statements.

**SUNFLOWER HEALTHCARE (GREENFORD) LLP**  
**REGISTERED NUMBER: OC320571**

**LLP BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2019**

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	11	8,008,180	8,122,651
Investments	12	1,000	1,000
		<u>8,009,180</u>	<u>8,123,651</u>
<b>Current assets</b>			
Debtors: amounts falling due within one year	13	1,508,342	1,390,696
Cash at bank and in hand	14	8,083	674
		<u>1,516,425</u>	<u>1,391,370</u>
Creditors: amounts falling due within one year	15	(770,061)	(469,255)
<b>Net current assets</b>		746,364	922,115
<b>Total assets less current liabilities</b>		<u>8,755,544</u>	<u>9,045,766</u>
Creditors: amounts falling due after more than one year		(4,511,616)	(4,735,502)
<b>Net assets</b>		<u><u>4,243,928</u></u>	<u><u>4,310,264</u></u>

**SUNFLOWER HEALTHCARE (GREENFORD) LLP**  
**REGISTERED NUMBER: OC320571**

**LLP BALANCE SHEET (CONTINUED)**  
**AS AT 30 SEPTEMBER 2019**

	Note	2019 £	2018 £
<b>Represented by:</b>			
<b>Members' other interests</b>	20		
Other reserves classified as equity brought forward		4,310,264	4,376,600
Profit for the year available for discretionary division among members		21,019	20,108
Other movements in other reserves		(87,355)	(86,444)
		<u>4,243,928</u>	<u>4,310,264</u>
<b>Total members' interests</b>			
Amounts due from members (included in debtors)	13	(1,508,342)	(1,390,696)
Members' other interests		4,243,928	4,310,264
		<u>2,735,586</u>	<u>2,919,568</u>

The financial statements were approved and authorised for issue by the members and were signed on their behalf by:



**Mr R S Patel**

Designated member

Date: 3 August 2020.

The notes on pages 14 to 31 form part of these financial statements.

**SUNFLOWER HEALTHCARE (GREENFORD) LLP**

**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

	<b>Members capital (classified as equity) £</b>	<b>Other reserves £</b>	<b>Equity attributable to members £</b>	<b>Total equity £</b>
<b>At 1 October 2017</b>	159,073	384,948	544,021	544,021
<b>Comprehensive income for the year</b>				
Profit for year for discretionary division among members	-	694,031	694,031	694,031
<b>Contributions by and distributions to members</b>				
Capital amounts repaid to members	(159,073)	-	(159,073)	(159,073)
Allocated profit for period	-	(86,444)	(86,444)	(86,444)
Subsidiary dividends	-	(255,469)	(255,469)	(255,469)
<b>At 1 October 2018</b>	-	737,066	737,066	737,066
<b>Comprehensive income for the year</b>				
Profit for year for discretionary division among members	-	607,925	607,925	607,925
<b>Contributions by and distributions to members</b>				
Allocated profit for period	-	(87,355)	(87,355)	(87,355)
Subsidiary dividends	-	(385,688)	(385,688)	(385,688)
<b>At 30 September 2019</b>	-	871,948	871,948	871,948

The notes on pages 14 to 31 form part of these financial statements.

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**SUNFLOWER HEALTHCARE (GREENFORD) LLP**

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**LLP STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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	Members' capital classified as equity £	Other reserves £	Total equity £
<b>At 1 October 2017</b>	159,073	4,376,600	4,535,673
<b>Comprehensive income for the year</b>			
Profit for year for discretionary division among members	-	20,108	20,108
<b>Contributions by and distributions to members</b>			
Capital amounts repaid to members	(159,073)	-	(159,073)
Allocated profit for period	-	(86,444)	(86,444)
<b>At 1 October 2018</b>	-	4,310,264	4,310,264
<b>Comprehensive income for the year</b>			
Profit for year for discretionary division among members	-	21,019	21,019
<b>Contributions by and distributions to members</b>			
Allocated profit for period	-	(87,355)	(87,355)
<b>At 30 September 2019</b>	-	4,243,928	4,243,928

The notes on pages 14 to 31 form part of these financial statements.

**SUNFLOWER HEALTHCARE (GREENFORD) LLP**

**CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

	2019 £	2018 £
<b>Cash flows from operating activities</b>		
Profit for the financial year	607,925	694,031
<b>Adjustments for:</b>		
Depreciation of tangible assets	95,129	77,392
Loss on disposal of tangible assets	-	(1,351)
Interest paid	124,416	126,530
Interest received	(9,403)	-
Taxation charge	132,946	141,123
Decrease/(increase) in debtors	234,555	(72,952)
Increase in creditors	12,428	12,348
Corporation tax (paid)	(142,007)	(82,296)
<b>Net cash generated from operating activities before transactions with members</b>	1,055,989	894,825
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(72,572)	(46,457)
Interest received	9,403	-
<b>Net cash from investing activities</b>	(63,169)	(46,457)
<b>Cash flows from financing activities</b>		
Repayment of loans	(218,766)	(190,254)
Interest paid	(124,416)	(126,530)
Members' capital repaid	-	(159,073)
Subsidiary dividends paid	(385,688)	(255,469)
Drawings paid to members	(205,001)	(54,343)
<b>Net cash used in financing activities</b>	(933,871)	(785,669)
<b>Net increase in cash and cash equivalents</b>	58,949	62,699
Cash and cash equivalents at beginning of year	497,827	435,128
<b>Cash and cash equivalents at the end of year</b>	556,776	497,827
<b>Cash and cash equivalents at the end of year comprise:</b>		
Cash at bank and in hand	556,776	497,827

The notes on pages 14 to 31 form part of these financial statements.



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## SUNFLOWER HEALTHCARE (GREENFORD) LLP

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2019

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#### 1. General information

The entity is a limited liability partnership, and is incorporated in England and Wales. The address of its registered office is Canjayar, Tydcombe Road, Warlingham, Surrey CR6 9LU.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice "Accounting by Limited Liability Partnerships".

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires Group management to exercise judgment in applying the Group's accounting policies.

The LLP has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of comprehensive income in these financial statements.

The following principal accounting policies have been applied:

##### 2.2 Basis of consolidation

The consolidated financial statements present the results of the LLP and its own subsidiaries ("the Group") as if they form a single entity. Intercompany transactions and balances between group companies are therefore eliminated in full.

The consolidated financial statements incorporate the results of business combinations using the purchase method. In the Balance sheet, the acquiree's identifiable assets, liabilities and contingent liabilities are initially recognised at their fair values at the acquisition date. The results of acquired operations are included in the Consolidated statement of comprehensive income from the date on which control is obtained. They are deconsolidated from the date control ceases.

##### 2.3 Going concern and covid-19

Like many homes in the area, the virus affected both residents and staff for a period of a few months in the Spring of 2020. During this period occupancy was affected due to an increased number of deaths and the restrictions on taking on new residents. Operating costs were also higher than normal due mainly to rising PPE costs. Financial support was provided by Ealing Social Services for COVID related costs mainly, for additional staffing costs and PPE.

Since June 2020 the home has started to get back to operating on a normal basis. New residents were taken on from July 2020 and most of the staff were back working.

Occupancy is being monitored constantly and the home is expected to work its way back to normal occupancy over the coming months. Management are working tirelessly with our local authorities, CCGs, NHS, relatives, and residents to reassure and care for our residents with the kindest possible care.

Based on the above indications the Members believe that it remains appropriate to prepare the financial statements on a going concern basis.

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## SUNFLOWER HEALTHCARE (GREENFORD) LLP

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2019

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## 2. Accounting policies (continued)

### 2.4 Turnover

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Group and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

#### Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Group will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

### 2.5 Interest income

Interest income is recognised in profit or loss using the effective interest method.

### 2.6 Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

### 2.7 Borrowing costs

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

### 2.8 Pensions

#### Defined contribution pension plan

The Group operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Group pays fixed contributions into a separate entity. Once the contributions have been paid the Group has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance sheet. The assets of the plan are held separately from the Group in independently administered funds.

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## SUNFLOWER HEALTHCARE (GREENFORD) LLP

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2019

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## 2. Accounting policies (continued)

### 2.9 Current and deferred taxation

The tax expense for the year comprises current and deferred tax. Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the LLP and the Group operate and generate income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the Balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits;
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met; and
- Where they relate to timing differences in respect of interests in subsidiaries, associates, branches and joint ventures and the Group can control the reversal of the timing differences and such reversal is not considered probable in the foreseeable future.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

### 2.10 Tangible fixed assets

Tangible fixed assets in the Group and LLP (except as noted below) are held under the cost model and are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Included in the Tangible Fixed Assets of the LLP is a property rented to the subsidiary. Under FRS 102 - Triennial Review 2017, the property is held at deemed cost (being the fair value at the date of transition less accumulated depreciation and any accumulated impairment losses).

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## SUNFLOWER HEALTHCARE (GREENFORD) LLP

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2019

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#### 2. Accounting policies (continued)

##### 2.10 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property	-	2% straight line basis
Plant and machinery	-	25% straight line basis
Fixtures and fittings	-	20% straight line basis
Computer equipment	-	33% straight line basis

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

##### 2.11 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

##### 2.12 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### 2.13 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Consolidated statement of cash flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Group's cash management.

##### 2.14 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

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## SUNFLOWER HEALTHCARE (GREENFORD) LLP

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2019

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#### 2. Accounting policies (continued)

##### 2.15 Provisions for liabilities

Provisions are made where an event has taken place that gives the Group a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to profit or loss in the year that the Group becomes aware of the obligation, and are measured at the best estimate at the Balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance sheet.

##### 2.16 Financial instruments

The Group only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in the case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Consolidated statement of comprehensive income.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Group would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the Balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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**SUNFLOWER HEALTHCARE (GREENFORD) LLP**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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**3. Turnover**

An analysis of turnover by class of business is as follows:

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Income from the rendering of services	<u>2,703,630</u>	<u>2,647,827</u>

Analysis of turnover by country of destination:

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
United Kingdom	<u>2,703,630</u>	<u>2,647,827</u>

**4. Operating profit**

The operating profit is stated after charging:

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets	95,129	77,392
Defined contribution pension cost	<u>17,106</u>	<u>8,960</u>

**5. Auditors' remuneration**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Fees payable to the Group's auditor and its associates for the audit of the Group's annual financial statements	<u>15,300</u>	<u>30,000</u>

Auditors' remuneration for the LLP were £NIL (2018: £NIL).

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**SUNFLOWER HEALTHCARE (GREENFORD) LLP**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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**6. Employees**

Staff costs were as follows:

	Group 2019 £	Group 2018 £	LLP 2019 £	LLP 2018 £
Wages and salaries	1,187,682	1,073,906	-	-
Social security costs	90,263	80,180	-	-
Cost of defined contribution scheme	17,106	8,960	-	-
	<u>1,295,051</u>	<u>1,163,046</u>	<u>-</u>	<u>-</u>

The average monthly number of persons (including members with contracts of employment) employed during the year was as follows:

	2019 No.	2018 No.
Employees	<u>65</u>	<u>64</u>

The LLP has no employees other than the members, who did not receive any remuneration (2018 - £NIL)

**7. Information in relation to members**

	2019 Number	2018 Number
The average number of members during the year was	<u>16</u>	<u>16</u>
	2019 £	2018 £

The amount of profit attributable to the member with the largest entitlement was	<u>16,554</u>	<u>16,381</u>
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**8. Interest receivable**

	2019 £	2018 £
Other interest receivable	<u>9,403</u>	<u>-</u>

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**SUNFLOWER HEALTHCARE (GREENFORD) LLP**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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**9. Interest payable and similar expenses**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Bank interest payable	124,416	126,530

**10. Taxation**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Corporation tax</b>		
Current tax on profits for the year	121,029	142,007
Adjustments in respect of previous periods	334	-
<b>Total current tax</b>	<b>121,363</b>	<b>142,007</b>
<b>Deferred tax</b>		
Origination and reversal of timing differences	11,583	(883)
<b>Total deferred tax</b>	<b>11,583</b>	<b>(883)</b>
<b>Taxation on profit on ordinary activities</b>	<b>132,946</b>	<b>141,124</b>



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**SUNFLOWER HEALTHCARE (GREENFORD) LLP**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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**10. Taxation (continued)**

**Factors affecting tax charge for the year**

The tax assessed for the year is lower than (2018 - lower than) the standard rate of corporation tax in the UK of 19% (2018 - 19%). The differences are explained below:

	<b>2019 £</b>	<b>2018 £</b>
Profit on ordinary activities before tax	607,925	835,155
Profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 19% (2018 - 19%)	115,506	158,679
<b>Effects of:</b>		
Capital allowances for year in excess of depreciation	(3,139)	(249)
Adjustments to tax charge in respect of prior periods	334	-
LLP profit / loss not subject to corporation tax	8,662	(16,423)
Changes in provisions leading to an increase (decrease) in the tax charge	11,583	(883)
<b>Total tax charge for the year</b>	<b>132,946</b>	<b>141,124</b>

**Factors that may affect future tax charges**

There were no factors that may affect future tax charges.

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**SUNFLOWER HEALTHCARE (GREENFORD) LLP**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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**11. Tangible fixed assets**

**Group**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost or valuation</b>					
At 1 October 2018	3,996,271	1,140,993	434,462	33,288	5,605,014
Additions	-	-	56,528	16,044	72,572
At 30 September 2019	3,996,271	1,140,993	490,990	49,332	5,677,586
<b>Depreciation</b>					
At 1 October 2018	398,626	1,140,993	364,261	26,611	1,930,491
Charge for the year on owned assets	50,015	-	36,386	8,728	95,129
At 30 September 2019	448,641	1,140,993	400,647	35,339	2,025,620
<b>Net book value</b>					
At 30 September 2019	3,547,630	-	90,343	13,993	3,651,966
At 30 September 2018	3,597,645	-	70,201	6,677	3,674,523

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**SUNFLOWER HEALTHCARE (GREENFORD) LLP**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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**11. Tangible fixed assets (continued)**

**LLP**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>				
At 1 October 2018	8,466,215	1,140,993	248,203	9,855,411
At 30 September 2019	8,466,215	1,140,993	248,203	9,855,411
<b>Depreciation</b>				
At 1 October 2018	343,564	1,140,993	248,203	1,732,760
Charge for the year on owned assets	114,471	-	-	114,471
At 30 September 2019	458,035	1,140,993	248,203	1,847,231
<b>Net book value</b>				
At 30 September 2019	8,008,180	-	-	8,008,180
At 30 September 2018	8,122,651	-	-	8,122,651

The net book value of the property as stated under historical cost would be £3,521,310 (2018: £3,603,230).

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**SUNFLOWER HEALTHCARE (GREENFORD) LLP**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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**12. Fixed asset investments**

**LLP**

	<b>Investments in subsidiary companies £</b>
<b>Cost or valuation</b>	
At 1 October 2018	1,000
At 30 September 2019	<u>1,000</u>

**Subsidiary undertaking**

The following was a subsidiary undertaking of the LLP:

<b>Name</b>	<b>Registered office</b>	<b>Principal activity</b>	<b>Class of shares</b>	<b>Holding</b>
Neem Tree Care Limited	United Kingdom	Operating a care home	Ordinary	99.50%

**13. Debtors**

	<b>Group 2019 £</b>	<b>Group 2018 £</b>	<b>LLP 2019 £</b>	<b>LLP 2018 £</b>
Trade debtors	101,926	155,882	-	-
Other debtors	10,020	216,077	-	-
Prepayments and accrued income	55,620	30,162	-	-
Amounts due from members	1,702,464	1,584,819	1,508,342	1,390,696
	<u>1,870,030</u>	<u>1,986,940</u>	<u>1,508,342</u>	<u>1,390,696</u>

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**SUNFLOWER HEALTHCARE (GREENFORD) LLP**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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**14. Cash and cash equivalents**

	Group 2019 £	Group 2018 £	LLP 2019 £	LLP 2018 £
Cash at bank and in hand	556,776	497,827	8,083	674

**15. Creditors: Amounts falling due within one year**

	Group 2019 £	Group 2018 £	LLP 2019 £	LLP 2018 £
Bank loans	188,927	183,807	188,927	183,807
Trade creditors	155,216	181,825	975	975
Amounts owed to group undertakings	-	-	574,527	278,841
Corporation tax	121,023	141,672	-	-
Other taxation and social security	20,813	20,440	-	-
Other creditors	10,981	26,472	-	-
Accruals and deferred income	177,855	123,695	5,632	5,632
	<u>674,815</u>	<u>677,911</u>	<u>770,061</u>	<u>469,255</u>

The bank loan is secured against the freehold property.

**16. Creditors: Amounts falling due after more than one year**

	Group 2019 £	Group 2018 £	LLP 2019 £	LLP 2018 £
Bank loans	4,511,616	4,735,502	4,511,616	4,735,502
	<u>4,511,616</u>	<u>4,735,502</u>	<u>4,511,616</u>	<u>4,735,502</u>

The bank loan is secured against the freehold property.

# SUNFLOWER HEALTHCARE (GREENFORD) LLP

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2019

### 17. Loans

The bank loans which are repayable by instalments attract interest of 2.75%.

The LLP has given a debenture in the form of a fixed charge over the freehold property.

	Group 2019 £	Group 2018 £	LLP 2019 £	LLP 2018 £
<b>Amounts falling due within one year</b>				
Bank loans	188,927	183,807	188,927	183,807
<b>Amounts falling due 1-2 years</b>				
Bank loans	194,188	188,927	194,188	188,927
<b>Amounts falling due 2-5 years</b>				
Bank loans	4,317,428	4,546,575	4,317,428	4,546,575
	<u>4,700,543</u>	<u>4,919,309</u>	<u>4,700,543</u>	<u>4,919,309</u>

### 18. Financial instruments

	Group 2019 £	Group 2018 £	LLP 2019 £	LLP 2018 £
<b>Financial assets</b>				
Financial assets that are debt instruments measured at amortised cost	<u>1,814,410</u>	<u>1,956,778</u>	<u>1,508,342</u>	<u>1,551,798</u>
<b>Financial liabilities</b>				
Financial liabilities measured at amortised cost	<u>4,936,495</u>	<u>5,188,755</u>	<u>5,281,677</u>	<u>5,204,757</u>

Financial assets that are debt instruments measured at amortised cost comprise trade debtors, other debtors, and amounts due from members.

Financial liabilities measured at amortised cost comprise trade creditors, other creditors, accruals and bank loans.

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**SUNFLOWER HEALTHCARE (GREENFORD) LLP**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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**19. Deferred taxation**

**Group**

	<b>2019 £</b>
At beginning of year	(8,811)
Charged to profit or loss	(11,583)
<b>At end of year</b>	<u><u>(20,394)</u></u>

The provision for deferred taxation is made up as follows:

	<b>Group 2019 £</b>	<b>Group 2018 £</b>
Accelerated capital allowances	<u><u>(20,394)</u></u>	<u><u>(8,811)</u></u>

**SUNFLOWER HEALTHCARE (GREENFORD) LLP**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

**20. Reconciliation of members' interests (Group)**

	<b>EQUITY</b>			<b>DEBT</b>		<b>Total</b>
	<b>Members' other interests</b>			<b>Loans and other debts due to members less any amounts due from members in debtors</b>		<b>members' interests</b>
	<b>Members' capital (classified as equity) £</b>	<b>Other reserves £</b>	<b>Total £</b>	<b>Other amounts £</b>	<b>Total £</b>	<b>Total £</b>
Amounts due from members				(1,616,920)	(1,616,920)	
<b>Balance at 1 October 2017</b>	<b>159,073</b>	<b>384,948</b>	<b>544,021</b>	<b>(1,616,920)</b>	<b>(1,616,920)</b>	<b>(1,072,899)</b>
Profit for the year available for discretionary division among members	-	694,031	694,031	-	-	694,031
<b>Members' interests after profit for the year</b>	<b>159,073</b>	<b>1,078,979</b>	<b>1,238,052</b>	<b>(1,616,920)</b>	<b>(1,616,920)</b>	<b>(378,868)</b>
Other division of profits	-	-	-	86,444	86,444	86,444
Movement in reserves	-	(341,913)	(341,913)	-	-	(341,913)
Repayment of capital	(159,073)	-	(159,073)	-	-	(159,073)
Drawings	-	-	-	(54,343)	(54,343)	(54,343)
Amounts due from members				(1,584,819)	(1,584,819)	
<b>Balance at 30 September 2018</b>	<b>-</b>	<b>737,066</b>	<b>737,066</b>	<b>(1,584,818)</b>	<b>(1,584,818)</b>	<b>(847,752)</b>
Profit for the year available for discretionary division among members	-	607,924	607,924	-	-	607,924
<b>Members' interests after profit for the year</b>	<b>-</b>	<b>1,344,990</b>	<b>1,344,990</b>	<b>(1,584,818)</b>	<b>(1,584,818)</b>	<b>(239,828)</b>
Other division of profits	-	-	-	87,355	87,355	87,355
Movement in reserves	-	(473,043)	(473,043)	-	-	(473,043)
Drawings	-	-	-	(205,001)	(205,001)	(205,001)
Amounts due from members				(1,702,464)	(1,702,464)	
<b>Balance at 30 September 2019</b>	<b>-</b>	<b>871,947</b>	<b>871,947</b>	<b>(1,702,464)</b>	<b>(1,702,464)</b>	<b>(830,517)</b>



**SUNFLOWER HEALTHCARE (GREENFORD) LLP**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

**20. Reconciliation of members' interests (LLP)**

	<b>EQUITY</b> <b>Members' other interests</b>			<b>DEBT</b> <b>Loans and other debts due to members less any amounts due from members in debtors</b>		<b>Total members' interests</b>
	<b>Members' capital (classified as equity) £</b>	<b>Other reserves £</b>	<b>Total £</b>	<b>Other amounts £</b>	<b>Total £</b>	<b>Total £</b>
Amounts due from members				(1,422,797)	(1,422,797)	
<b>Balance at 1 October 2017</b>	<b>159,073</b>	<b>4,376,600</b>	<b>4,535,673</b>	<b>(1,422,797)</b>	<b>(1,422,797)</b>	<b>3,112,876</b>
Profit for the year available for discretionary division among members	-	20,108	20,108	-	-	20,108
<b>Members' interests after profit for the year</b>	<b>159,073</b>	<b>4,396,708</b>	<b>4,555,781</b>	<b>(1,422,797)</b>	<b>(1,422,797)</b>	<b>3,132,984</b>
Other division of profits	-	-	-	86,444	86,444	86,444
Movement in reserves	-	(86,444)	(86,444)	-	-	(86,444)
Repayment of capital	(159,073)	-	(159,073)	-	-	(159,073)
Drawings	-	-	-	(54,343)	(54,343)	(54,343)
Amounts due from members				(1,390,696)	(1,390,696)	
<b>Balance at 30 September 2018</b>	<b>-</b>	<b>4,310,264</b>	<b>4,310,264</b>	<b>(1,390,696)</b>	<b>(1,390,696)</b>	<b>2,919,568</b>
Profit for the year available for discretionary division among members	-	21,019	21,019	-	-	21,019
<b>Members' interests after profit for the year</b>	<b>-</b>	<b>4,331,283</b>	<b>4,331,283</b>	<b>(1,390,696)</b>	<b>(1,390,696)</b>	<b>2,940,587</b>
Other division of profits	-	-	-	87,355	87,355	87,355
Movement in reserves	-	(87,355)	(87,355)	-	-	(87,355)
Drawings	-	-	-	(205,001)	(205,001)	(205,001)
Amounts due from members				(1,508,342)	(1,508,342)	
<b>Balance at 30 September 2019</b>	<b>-</b>	<b>4,243,928</b>	<b>4,243,928</b>	<b>(1,508,342)</b>	<b>(1,508,342)</b>	<b>2,735,586</b>

There are no existing restrictions or limitations which impact the ability of the members of the LLP to reduce the amount of Members' other interests.

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## SUNFLOWER HEALTHCARE (GREENFORD) LLP

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2019

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#### 21. Pension commitments

The Group operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Group in an independently administered fund. The pension cost charge represents contributions payable by the Group to the fund and amounted to £17,106 (2018: £8,960). Contributions totalling £NIL (2018: £NIL) were payable to the fund at the balance sheet date.

#### 22. Analysis of changes in net debt

	1 October 2018 £	Cash flow £	Other non- cash changes £	30 September 2019 £
Cash at bank and in hand	497,827	58,949	-	556,776
Debt due within one year	(183,807)	218,766	(223,886)	(188,927)
Debt falling due after more than one year	(4,735,502)	-	223,886	(4,511,616)
Net debt	<u>4,421,482</u>	<u>277,715</u>	<u>-</u>	<u>4,143,767</u>

#### 23. Related party transactions

The ultimate controlling parties are deemed to be the members of the LLP.

##### GROUP

Included in other creditors are balances of £8,437 (2018: ££23,399) owed to connected companies.

Included in other debtors are balances totalling £3,674 (2018: £48) owed by connected companies.

At the balance sheet date, the group had a loan of £nil (2018: £200,000) due by a company in which certain LLP members are directors. Interest of 10% per annum is payable on this balance.

During the year, dividends of £385,688 (2018: £255,469) were paid to the directors.

##### LLP

During the year, a subsidiary was charged rent of £260,000 (2018: £260,000). As at the year end, the subsidiary was owed £574,527 (2018: £278,841) by the LLP.

A subsidiary has provided a guarantee for the bank borrowings of the LLP. As at 30 September 2019, the outstanding bank loan was £4,700,543 (2018: £4,919,309).