

COMPANY REGISTRATION NUMBER: 3057067

ASHTON LODGE LIMITED
FINANCIAL STATEMENTS
31 MARCH 2018



UHY HACKER YOUNG (S.E.) LIMITED

Chartered Accountants & statutory auditor
168 Church Road
Hove
East Sussex
BN3 2DL

ASHTON LODGE LIMITED

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2018

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ASHTON LODGE LIMITED

STRATEGIC REPORT

YEAR ENDED 31 MARCH 2018

The directors present their strategic report and the financial statements of the company for the year.

Principal activities and business review

The principal activity of the company during the year was that of managing and operating residential nursing homes.

The directors are pleased to report a profit for the financial year, the results are given in the statement of income and retained earnings.

Key performance indicators

The main financial and non-financial KPIs of the business are occupancy, turnover and cash management. The key performance indicators all performed satisfactorily for the year.

Principal risks and uncertainties

The principal risks and uncertainties facing the company are:

Regulation risk. The company is regulated by the Care Quality Commission, which oversees the standards of care.

Use of financial instruments

The company does not use financial instruments.

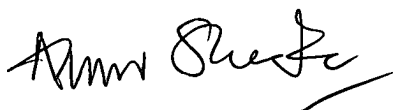
Financial risk management objectives and policies

The company's primary financial risk management objective is to ensure sufficient working capital for the company, this is achieved by careful management of its cash balances.

Future developments

The company is continually looking for opportunities to grow the business.

This report was approved by the board of directors on 20 December 2018 and signed on behalf of the board by:



A Sheikh
Director

ASHTON LODGE LIMITED

DIRECTORS' REPORT

YEAR ENDED 31 MARCH 2018

The directors present their report and the financial statements of the company for the year ended 31 March 2018.

Directors

The directors who served the company during the year were as follows:

M Sheikh
A Sheikh

Dividends

The directors do not recommend the payment of a dividend.

Directors' responsibilities statement

The directors are responsible for preparing the strategic report, directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors 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 the directors 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 company and the profit or loss of the company for that period.

In preparing these financial statements, the directors 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 company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a director at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the company's auditor is unaware; and
- they have taken all steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

ASHTON LODGE LIMITED

DIRECTORS' REPORT *(continued)*

YEAR ENDED 31 MARCH 2018

This report was approved by the board of directors on 20 December 2018 and signed on behalf of the board by:

A handwritten signature in black ink, appearing to read 'A. Sheikh', followed by a small dot.

A Sheikh
Director

ASHTON LODGE LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ASHTON LODGE LIMITED

YEAR ENDED 31 MARCH 2018

Opinion

We have audited the financial statements of Ashton Lodge Limited (the 'company') for the year ended 31 March 2018 which comprise the statement of income and retained earnings, statement of financial position 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 FRS 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 company's affairs as at 31 March 2018 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company'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.

ASHTON LODGE LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ASHTON LODGE LIMITED *(continued)*

YEAR ENDED 31 MARCH 2018

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the strategic report and the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

ASHTON LODGE LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ASHTON LODGE LIMITED *(continued)*

YEAR ENDED 31 MARCH 2018

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors 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 directors 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 directors are responsible for assessing the company'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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 auditor's 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

ASHTON LODGE LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ASHTON LODGE LIMITED *(continued)*

YEAR ENDED 31 MARCH 2018

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the company's members, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Shabir Thantrey (Senior Statutory Auditor)

For and on behalf of
UHY Hacker Young (S.E.) Limited
Chartered Accountants & statutory auditor
168 Church Road
Hove
East Sussex
BN3 2DL

20 December 2018

ASHTON LODGE LIMITED
STATEMENT OF INCOME AND RETAINED EARNINGS
YEAR ENDED 31 MARCH 2018

	Note	2018 £	2017 £
Turnover	4	5,053,004	4,892,389
Cost of sales		<u>290,225</u>	<u>276,626</u>
Gross profit		4,762,779	4,615,763
Administrative expenses		<u>4,314,211</u>	<u>4,004,224</u>
Operating profit	5	448,568	611,539
Interest payable and similar expenses	8	<u>1,994</u>	<u>1,080</u>
Profit before taxation		446,574	610,459
Tax on profit	9	<u>87,267</u>	<u>125,033</u>
Profit for the financial year and total comprehensive income		<u>359,307</u>	<u>485,426</u>
Retained earnings at the start of the year		<u>1,565,251</u>	<u>1,079,825</u>
Retained earnings at the end of the year		<u>1,924,558</u>	<u>1,565,251</u>

All the activities of the company are from continuing operations.

The notes on pages 10 to 17 form part of these financial statements.

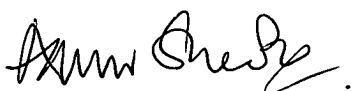
ASHTON LODGE LIMITED

STATEMENT OF FINANCIAL POSITION

31 MARCH 2018

	Note	2018 £	2017 £
Fixed assets			
Tangible assets	10	17,357	22,281
Current assets			
Debtors	11	7,379,564	6,460,652
Cash at bank and in hand		<u>234,431</u>	<u>209,408</u>
		7,613,995	6,670,060
Creditors: amounts falling due within one year	12	<u>5,122,405</u>	<u>4,567,872</u>
Net current assets		<u>2,491,590</u>	<u>2,102,188</u>
Total assets less current liabilities		<u>2,508,947</u>	<u>2,124,469</u>
Provisions			
Taxation including deferred tax	13	776	1,322
Other provision	13	<u>583,513</u>	<u>557,796</u>
		584,289	559,118
Net assets		<u>1,924,658</u>	<u>1,565,351</u>
Capital and reserves			
Called up share capital	16	100	100
Profit and loss account	17	<u>1,924,558</u>	<u>1,565,251</u>
Shareholders funds		<u>1,924,658</u>	<u>1,565,351</u>

These financial statements were approved by the board of directors and authorised for issue on 20 December 2018, and are signed on behalf of the board by:



A Sheikh
Director

Company registration number: 3057067

The notes on pages 10 to 17 form part of these financial statements.

ASHTON LODGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2018

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Castle House, 69 - 70 Victoria Street, Englefield Green, Surrey, TW20 OQX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

No material uncertainties that may cast significant doubt about the ability of the company to continue as a going concern have been identified by the directors.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of Ashton Lodge (Sunbury) Limited which can be obtained from Companies House, Crown Way, Cardiff CF14 3UZ. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

No cash flow statement has been presented for the company.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Turnover and revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax.

Income is recognised as accommodation is provided to residents.

ASHTON LODGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2018

3. Accounting policies *(continued)*

Turnover and revenue recognition *(continued)*

When the outcome of a transaction involving the rendering of services can be reliably estimated, revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period. When the outcome of a transaction involving the rendering of services cannot be reliably estimated, revenue is recognised only to the extent that expenses recognised are recoverable.

Deferred tax

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 or to receive more tax.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 15% reducing balance
Motor vehicles	- 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs.

ASHTON LODGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2018

3. Accounting policies *(continued)*

Finance leases and hire purchase contracts

Assets held under finance leases and hire purchase contracts are recognised in the statement of financial position as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset.

Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in profit or loss in the period it arises.

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.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Turnover

Turnover arises from:

	2018	2017
	£	£
Rendering of services	<u>5,053,004</u>	<u>4,892,389</u>

ASHTON LODGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2018

4. Turnover *(continued)*

The whole of the turnover is attributable to the principal activity of the company wholly undertaken in the United Kingdom.

5. Operating profit

Operating profit or loss is stated after charging:

	2018	2017
	£	£
Depreciation of tangible assets	5,184	33,600
Impairment of trade debtors	94,245	—
Operating lease - property	<u>325,000</u>	<u>325,000</u>

6. Auditor's remuneration

	2018	2017
	£	£
Fees payable for the audit of the financial statements	<u>4,100</u>	<u>4,100</u>

7. Staff costs

The average number of persons employed by the company during the year, including the directors, amounted to:

	2018	2017
	No.	No.
Administrative staff	<u>102</u>	<u>105</u>

The aggregate payroll costs incurred during the year, relating to the above, were:

	2018	2017
	£	£
Wages and salaries	2,349,848	2,314,676
Social security costs	179,491	150,724
Other pension costs	13,559	11,479
	<u>2,542,898</u>	<u>2,476,879</u>

8. Interest payable and similar expenses

	2018	2017
	£	£
Interest on banks loans and overdrafts	118	351
Interest on obligations under finance leases and hire purchase contracts	<u>1,876</u>	<u>729</u>
	<u>1,994</u>	<u>1,080</u>

ASHTON LODGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2018

9. Tax on profit

Major components of tax expense

	2018 £	2017 £
Current tax:		
UK current tax expense	87,813	127,429
Adjustments in respect of prior periods	—	2,312
Total current tax	<u>87,813</u>	<u>129,741</u>
Deferred tax:		
Origination and reversal of timing differences	(546)	(4,708)
Tax on profit	<u>87,267</u>	<u>125,033</u>

Reconciliation of tax expense

The tax assessed on the profit on ordinary activities for the year is higher than (2017: higher than) the standard rate of corporation tax in the UK of 19% (2017: 20%).

	2018 £	2017 £
Profit on ordinary activities before taxation	<u>446,574</u>	<u>610,459</u>
Profit on ordinary activities by rate of tax	84,849	122,092
Adjustment to tax charge in respect of prior periods	—	2,312
Effect of expenses not deductible for tax purposes	2,575	3,267
Effect of capital allowances and depreciation	389	2,070
Deferred tax	(546)	(4,708)
Tax on profit	<u>87,267</u>	<u>125,033</u>

ASHTON LODGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2018

10. Tangible assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost			
At 1 April 2017	224,923	64,719	289,642
Additions	260	—	260
At 31 March 2018	225,183	64,719	289,902
Depreciation			
At 1 April 2017	210,021	57,340	267,361
Charge for the year	2,235	2,949	5,184
At 31 March 2018	212,256	60,289	272,545
Carrying amount			
At 31 March 2018	12,927	4,430	17,357
At 31 March 2017	14,902	7,379	22,281

11. Debtors

	2018 £	2017 £
Trade debtors	710,645	668,558
Amounts owed by related parties	6,668,919	5,786,524
Other debtors	—	5,570
	7,379,564	6,460,652

12. Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	148,688	134,548
Amounts owed to group undertakings	4,473,291	3,954,541
Accruals and deferred income	9,275	6,668
Corporation tax	217,116	185,783
Social security and other taxes	57,345	42,856
Other creditors	216,690	243,476
	5,122,405	4,567,872

ASHTON LODGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2018

13. Provisions

	Deferred tax (note 14) £	Other provision £	Total £
At 1 April 2017	1,322	557,796	559,118
Additions	(546)	25,717	25,171
At 31 March 2018	<u>776</u>	<u>583,513</u>	<u>584,289</u>

The other provision relates to a property dilapidation provision.

14. Deferred tax

The deferred tax included in the statement of financial position is as follows:

	2018 £	2017 £
Included in provisions (note 13)	<u>776</u>	<u>1,322</u>

The deferred tax account consists of the tax effect of timing differences in respect of:

	2018 £	2017 £
Accelerated capital allowances	<u>776</u>	<u>1,322</u>

15. Employee benefits

Defined contribution plans

The amount recognised in profit or loss as an expense in relation to defined contribution plans was £13,559 (2017: £11,479).

16. Called up share capital

Issued, called up and fully paid

	2018		2017	
	No.	£	No.	£
Ordinary shares of £1 each	<u>100</u>	<u>100.00</u>	<u>100</u>	<u>100.00</u>

17. Reserves

Profit and loss account - This reserve records retained earnings and accumulated losses.

ASHTON LODGE LIMITED

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2018

18. Operating leases

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2018	2017
	£	£
Not later than 1 year	325,000	325,000
Later than 1 year and not later than 5 years	1,300,000	1,300,000
Later than 5 years	3,900,000	4,225,000
	<u>5,525,000</u>	<u>5,850,000</u>

The company has a leasehold interest in a property expiring in 2035 with annual minimum rent commitments of £325,000.

19. Contingencies

The company has given inter-company guarantees in respect of the bank borrowings of other companies amounting to £21,995,949 as at 31 March 2018 (2017: £22,829,069).

20. Related party transactions

The company is exempt from disclosing related party transactions with other companies that are wholly owned within the group.

Amounts owed by related parties included within debtors relate to loans made to companies under the control of the directors and amount to £6,668,919 at 31 March 2018 (2017: £5,786,524). These related party loans are interest free, unsecured and have no fixed terms of repayment.

The company has provided guarantees in respect of bank borrowings of companies under the control of the directors, which amounted to £21,995,949 as at 31 March 2018 (2017: £22,829,069).

21. Controlling party

The company is a wholly owned subsidiary of Ashton Lodge (Sunbury) Limited, a company incorporated in England and Wales. The ultimate controlling parties are M Sheikh and A Sheikh.