

COMPANY REGISTRATION NUMBER 07261064

CHAPEL LODGE CARE LIMITED
ABBREVIATED ACCOUNTS
31 MARCH 2015



PLANT & CO LIMITED
Chartered Accountants & Statutory Auditor
17 Lichfield Street
Stone
Staffordshire
ST15 8NA

CHAPEL LODGE CARE LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2015

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CHAPEL LODGE CARE LIMITED
INDEPENDENT AUDITOR'S REPORT TO CHAPEL LODGE CARE
LIMITED

UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts, together with the financial statements of Chapel Lodge Care Limited for the year ended 31 March 2015 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special 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 for our work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

OPINION

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



P J PLANT BA FCA (Senior
Statutory Auditor)
For and on behalf of
PLANT & CO LIMITED
Chartered Accountants
& Statutory Auditor

17 Lichfield Street
Stone
Staffordshire
ST15 8NA

23 December 2015

CHAPEL LODGE CARE LIMITED

ABBREVIATED BALANCE SHEET

31 MARCH 2015

	Note	2015 £	2014 £
FIXED ASSETS	2		
Tangible assets		<u>1,660,393</u>	<u>1,689,091</u>
CURRENT ASSETS			
Debtors		974,469	677,447
Cash at bank and in hand		<u>930</u>	<u>28,104</u>
		975,399	705,551
CREDITORS: Amounts falling due within one year		<u>517,128</u>	<u>473,061</u>
NET CURRENT ASSETS		<u>458,271</u>	<u>232,490</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,118,664</u>	<u>1,921,581</u>
CREDITORS: Amounts falling due after more than one year		<u>1,132,000</u>	<u>1,081,901</u>
		<u>986,664</u>	<u>839,680</u>
CAPITAL AND RESERVES			
Called up equity share capital	3	<u>1</u>	<u>1</u>
Revaluation reserve		674,400	674,400
Profit and loss account		<u>312,263</u>	<u>165,279</u>
SHAREHOLDER'S FUNDS		<u>986,664</u>	<u>839,680</u>

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 23 December 2015, and are signed on their behalf by:



Mr. P M Cooke
Director

Company Registration Number: 07261064

The notes on pages 3 to 5 form part of these abbreviated accounts.

CHAPEL LODGE CARE LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain fixed assets, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year.

Fixed assets

All fixed assets are initially recorded at cost.

Freehold property is stated at current market value, decided upon by the directors. Any movement in the open market value is not taken to the profit and loss account, but is adjusted through the revaluation reserve.

Depreciation

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

Freehold Property	- 2% per annum
Fixtures & Fittings	- 25% per annum

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

CHAPEL LODGE CARE LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES *(continued)*

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. FIXED ASSETS

	Tangible Assets £
COST OR VALUATION	
At 1 April 2014	1,867,279
Additions	19,330
At 31 March 2015	<u><u>1,886,609</u></u>
DEPRECIATION	
At 1 April 2014	178,188
Charge for year	48,028
At 31 March 2015	<u><u>226,216</u></u>
NET BOOK VALUE	
At 31 March 2015	<u><u>1,660,393</u></u>
At 31 March 2014	<u>1,689,091</u>

The company's assets are held under a charge in favour of Natwest Bank plc, relating to loan debts owed by other group companies.

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2015		2014	
	No	£	No	£
Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

4. ULTIMATE PARENT COMPANY

The company is a wholly owned subsidiary of Select Health Care Limited, a company registered in England and Wales, which is wholly owned by R Bernard.

The largest and smallest group in which the results of the company are consolidated is that headed by Select Health Care Limited. The consolidated financial statements of this company are available to the public and may be obtained from Companies House. No other group financial statements include the results of the company.

CHAPEL LODGE CARE LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2015

5. POST BALANCE SHEET EVENTS

There were no material events up to 23 December 2015, being the date of the approval of the financial statements by the Board.