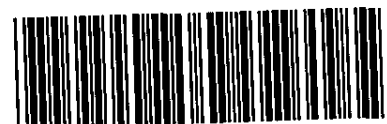


THE DOWER HOUSE NURSING HOME LLP
MEMBERS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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COMPANIES HOUSE

FLETCHER & PARTNERS
CHARTERED ACCOUNTANTS
SALISBURY

THE DOWER HOUSE NURSING HOME LLP

COMPANY INFORMATION

Designated Members Mrs J A Lywood
The Dower House (Winchester) Limited

Limited Liability Partnership Number OC325979

Registered Office The Dower House Nursing Home LLP
Springvale Road
Headbourne Worthy
Winchester
Hampshire
SO23 7LD

Auditors Fletcher and Partners
Crown Chambers
Bridge Street
Salisbury
Wiltshire
SP1 2LZ

Bankers Barclays Bank plc
Barclays Business Banking
Barclays House
Southampton
SO14 2SB

Solicitors Godwins
12 St Thomas Street
Winchester
SO23

THE DOWER HOUSE NURSING HOME LLP
MEMBERS' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The members presents their report and the financial statements for the year ended 31 March 2022.

Principal Activities

The principal activity of the Limited Liability Partnership (LLP) is that of operation of a nursing home.

Review of business and future developments

The results for the year and the financial position at the year end are considered satisfactory.

Designated Members

J A Lywood

The Dower House (Winchester) Limited

Policy on Members Drawings

The members' drawing policy allows each member to receive monthly drawings and, from time to time, additional profit distributions. The distributions can be paid in respect of and up to the undrawn profits of members. Capital has been introduced by members in accordance with the Partnership Agreement. Capital shall only be withdrawn or repaid on the cessation and dissolution of the LLP or on the retirement or expulsion of a member, or with the consent of J A Lywood.

Members' Responsibilities for the Preparation of the Financial Statements

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

Company law as applied to limited liability partnerships 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 financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law, as applied to LLPs, 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 of the profit or loss of the LLP for that period.

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

- 1) Select suitable accounting policies and then apply them consistently;
- 2) Make judgements and estimates that are reasonable and prudent;
- 3) State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- 4) Prepare the accounts on the going concern basis unless it is inappropriate to assume that the LLP will continue in business.

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

THE DOWER HOUSE NURSING HOME LLP
MEMBERS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Statement of Disclosure to Auditor

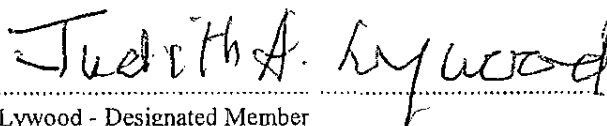
So far as the members are aware, there is no relevant audit information of which the limited liability partnership's auditors are unaware of, and they have taken all the steps that they ought to have taken as members in order to make themselves aware of any relevant audit information and to establish that the limited liability partnership's auditors are aware of that information.

Auditors

Fletcher & Partners have expressed their willingness to continue in office Under the Companies Act 2006 section 487(2) they will be automatically re-appointed as auditors 28 days after these accounts are sent to the members, unless the members exercise their rights under the Companies Act 2006 to prevent their re-appointment.

Signed on behalf of the Members:

J A Lywood - Designated Member



Approved by the Board:

14 December 2022

INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
THE DOWER HOUSE NURSING HOME LLP

In our opinion the financial statements:

- i) give a true and fair view of the state of the Limited Liability Partnership's affairs as at 31 March 2022 and of its profit for the year then ended.
- ii) have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- iii) have been properly prepared in accordance with the requirements of the Companies Act 2006 applied to limited liability partnerships by the Limited Liability Partnerships (Accounts and Audit) (Application of the Companies Act 2006) Regulations 2008.

Opinion

We have audited the financial statements of The Dower House Nursing Home LLP ("the Limited Liability Partnership") for the year ended 31 March 2022, which comprise the Statement of Comprehensive Income, Balance Sheet, Reconciliation of movements in Members' Interests, Statement of Cash Flows and notes to the financial statements, 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 and the Statement of Recommended Practice' Accounting by Limited Liability Partnerships' issued in December 2019)

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 Limited Liability Partnership 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

In auditing the financial statements, we have concluded that the members' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified and material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the members with respect to going concern are described in the relevant sections of this report.

Other information

The Members are responsible for the other information. The other information comprises the information included in the Members' 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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 themselves. 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.

INDEPENDENT AUDITORS' REPORT (CONTINUED)
TO THE MEMBERS OF
THE DOWER HOUSE NURSING HOME LLP

Other Companies Act 2006 as applied to limited liability partnerships reporting

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

- i) the information given in the members' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ii) the members' report has been prepared in accordance with the applicable legal requirements.

In the light of the knowledge and understanding of the Limited Liability Partnership and its environment obtained in the course of the audit, we have not identified material misstatements in the members' 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:

- i) adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- ii) the financial statements are not in agreement with the accounting records and returns; or
- iii) 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, set out on page 2, 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 Limited Liability Partnership'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 Limited Liability Partnership 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.

Extent to which the audit was capable of detecting irregularities, including fraud.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We ensured that the engagement team collectively had the appropriate competence and capabilities to recognise non-compliance with applicable laws and regulations;

We identified the laws applicable to the Limited Liability Partnership through discussions with directors and management, and from our knowledge and experience of the limited liability partnership and the sector; and

We ensured that the laws and regulations which we identified were communicated to the engagement team and that they remained alert to instances of non-compliance throughout the audit.

INDEPENDENT AUDITORS' REPORT (CONTINUED)
TO THE MEMBERS OF
THE DOWER HOUSE NURSING HOME LLP

We assessed the susceptibility of the limited liability partnerships financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- i) making enquiries of management as to their assessment of the risk of fraud and their knowledge of actual or alleged fraud; and
- ii) considering the effectiveness of internal controls to mitigate the risks of fraud and non-compliance with laws and regulations.

We addressed the risk of fraud through management bias and the over-ride of controls by assessing whether judgements and assumptions made by management were indicative of potential bias and by investigating the rationale behind significant or unusual transactions. In order to address the risk of irregularities we carried out procedures which included agreeing the financial statements to underlying documentation and enquiring of management as to actual and potential litigation and instances of non-compliance.

There are however inherent limitations in these audit procedures. The more removed that laws and regulations are from financial transactions, the less likely it is that we would be aware of non-compliance. Auditing standards also limit the procedures required to identify non-compliance to enquiry of management and inspection of relevant correspondence. Furthermore misstatements due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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]. This description forms part of our auditor's report.

This report is made solely to the limited liability partnership's members, as a body, in accordance with Chapter 3 of Part 16 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. Our audit work has been undertaken so that we might state to the limited liability partnership'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 limited liability partnership and the limited liability partnership's members as a body, for our audit work, for this report, or for the opinions we have formed.



James Fletcher (Senior Statutory Auditor)
For and on behalf of FLETCHER AND PARTNERS
Chartered Accountants and Statutory Auditors

Crown Chambers
Bridge Street
Salisbury

21 December 2022

THE DOWER HOUSE NURSING HOME LLP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	<u>2022</u> £	<u>2021</u> £
Turnover	3	2,949,619	2,808,727
Cost of sales		<u>(2,090,804)</u>	<u>(1,908,199)</u>
Gross Profit		858,815	900,528
Administrative expenses		<u>(731,928)</u>	<u>(676,239)</u>
Operating profit	4	126,887	224,289
Other operating income	5	124,639	120,640
Interest receivable	6	51	295
Interest payable	7	<u>(1,622)</u>	<u>(1,410)</u>
Profit for the period before members' remuneration and profit shares		249,955	343,814
Members' remuneration charged as an expense		<u>(249,955)</u>	<u>(343,814)</u>
Profit for the period available for discretionary division among members		<u>£ -</u>	<u>£ -</u>

All amounts relate to continuing activities.

All recognised gains and losses in the current and prior year are included in the statement of comprehensive income.

The notes on pages 11 to 16 form part of these financial statements.

THE DOWER HOUSE NURSING HOME LLP
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2022

LLP NUMBER OC325979

	<u>Note</u>	<u>2022</u>	<u>2021</u>
		£	£
FIXED ASSETS			
Tangible fixed assets	8	6,676,216	6,753,446
CURRENT ASSETS			
Debtors	9	207,398	97,080
Cash at bank and in hand	10	198,138	438,794
		<u>405,536</u>	<u>535,874</u>
CREDITORS: Amounts falling due within one year	11	<u>(356,402)</u>	<u>(460,545)</u>
Net current assets / (liabilities)		<u>49,134</u>	<u>75,329</u>
Net assets attributable to members		<u>£6,725,350</u>	<u>£6,828,775</u>
Represented by			
Loans and other debts due to members		£	£
Members' capital classified as debt		6,655,908	6,655,908
Other amounts		69,442	172,867
Total members' interests		<u>£6,725,350</u>	<u>£6,828,775</u>

The notes on pages 11 to 16 form part of these financial statements.

Signed on behalf of the Members:

Judith A. Lywood

J A Lywood
Designated Member

Approved by the Members on:

14 December 2022

The accounts are prepared in accordance with the provisions of the Companies Act 2006 (as applied by the Limited Liability Partnerships (Accounts and Audit) Application of the Companies Act 2006) Regulations 2008) applicable to medium sized LLP's

THE DOWER HOUSE NURSING HOME LLP
RECONCILIATION OF MEMBERS' INTERESTS
FOR THE YEAR ENDED 31 MARCH 2022

Loans and other debts due to members less any
amounts due from members in debtors

	Note	Members capital classed as debt	Other amounts	Total debts
		£	£	£
Balance at 1 April 2020		6,655,908	255,651	6,911,559
Members' remuneration charged as an expense		-	343,814	343,814
Members' interests after profit for the year		6,655,908	599,465	7,255,373
Drawings		-	(426,598)	(426,598)
Balance at 31 March 2021		<u>£6,655,908</u>	<u>£172,867</u>	<u>£6,828,775</u>

		Members capital classed as debt	Other amounts	Total debts
		£	£	£
Balance at 1 April 2021		6,655,908	172,867	6,828,775
Members' remuneration charged as an expense		-	249,955	249,955
Members' interests after profit for the year		6,655,908	422,822	7,078,730
Drawings		-	(353,380)	(353,380)
Balance at 31 March 2022		<u>£6,655,908</u>	<u>£69,442</u>	<u>£6,725,350</u>

In the event of a winding up, the amount included in "Loans and other debts due to members" will fall behind all other creditors in order of preference.

The notes on pages 11 to 16 form part of these financial statements.

THE DOWER HOUSE NURSING HOME LLP
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

	<u>Note</u>	<u>2022</u>	<u>2021</u>
Cash from operations			
Cash generated from operations	17	60,528	289,856
Members' drawings in relation to remuneration		(353,380)	(426,598)
Net cash generated from operating activities		<u>(292,852)</u>	<u>(136,742)</u>
 Cash flows from investing activities			
Interest received		51	295
Government grants received		124,599	120,640
Wayleaves received		40	-
Purchase of tangible fixed assets		(70,872)	(119,613)
Proceeds from sale of fixed assets		-	-
Net cash from investing activities		<u>53,818</u>	<u>1,322</u>
 Cash flow from financing activities			
Interest paid		(1,622)	(1,410)
Net cash from financing activities		<u>(1,622)</u>	<u>(1,410)</u>
 (Decrease) / Increase in cash and cash equivalents		(240,656)	(136,830)
 Cash and cash equivalents at beginning of year		438,794	575,624
 Cash and cash equivalents at end of year		<u>198,138</u>	<u>438,794</u>
 Cash and cash equivalents comprise			
Cash at bank and in hand		198,138	438,794
		<u>198,138</u>	<u>438,794</u>

The notes on pages 11 to 16 form part of these financial statements.

THE DOWER HOUSE NURSING HOME LLP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

I. ACCOUNTING POLICIES

a. General information and basis of preparation

The Dower House Nursing Home LLP is a Limited Liability Partnership incorporated in England and Wales. The address of the registered office is The Dower House Nursing Home LLP, Springvale Road, Headbourne Worthy, Winchester, Hampshire, SO23 7LD.

The financial statements have been prepared in accordance with applicable United Kingdom accounting standards including Financial Reporting Standard 102, The Financial Reporting Standard in the United Kingdom and the Republic of Ireland (FRS102), the Statement of Recommended Practice "Accounting by Limited Liability Partnerships" (December 2018) and the Companies Act 2006 (as applied to LLPs). The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The financial statements have been prepared in sterling which is the functional currency of the LLP.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires LLP management to exercise judgement in applying the LLP's accounting policies (see note 2)

The principle accounting policies used in the preparation of the financial statements are as follows:

b. Turnover

Turnover, which is stated net of value added tax, represents the value of services provided for nursing home fees.

Turnover that has been recognised but not invoiced, by the Balance Sheet date, is included in debtors in "Accrued income". Amounts invoiced in advance are included in "accruals and deferred income".

c. Tangible Fixed Assets and depreciation

The tangible fixed assets, other than freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings were transferred to the LLP at Open Market Value. Depreciation is being provided at rates calculated to write off the cost less estimated residual value of each asset over its estimated useful economic life, as follows:

Freehold Land	0%
Freehold Buildings	2% straight line
Fixtures and fittings - new building	5% straight line
Fixtures, fittings and equipment	12.5% straight line
Motor vehicles	20% straight line
Garden machinery	20% straight line

d. Stocks

Stocks are valued at the lower of cost and net realisable value.

e. Pension costs

The LLP's contributions to defined contribution pension schemes for certain employees are charged to the income statement in the period in which they become payable. The assets of these pension schemes are held in separately administered funds, maintained outside of the LLP by insurance companies.

f. Allocation of profits and drawings

Profits of the LLP are automatically allocated in full to members. Accordingly, the profit attributable to members is charged as an expense in the income statement. During the year, members may receive drawings on account of profits. At the year end, undrawn allocated profits of the LLP are included within loans and other debts due to members. To the extent that any payment of drawings exceeds the amount of profit ultimately found to be due to a member, such excess is reclaimable by the LLP.

Capital is repayable to a member on retirement and, accordingly, is classified as a liability and reflected in the Balance Sheet within "Loans and other debts due to members".

THE DOWER HOUSE NURSING HOME LLP
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES (CONTINUED)

g. Taxation

Taxation on all the LLP's profits is solely the personal liability of individual members and is not dealt with in these financial statements.

h. Government grants

Grants are accounted under the accruals model as permitted by FRS 102. Grants of a revenue nature are recognised in the Statement of comprehensive income in the same period as the related expenditure.

2. JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In preparing these financial statements, the members have made the following judgements:

Determine whether there are indicators of impairment of the LLP's tangible assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset.

Other key sources of estimation uncertainty

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing assets lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

3. TURNOVER

The turnover of the LLP has been derived from its principal activity wholly undertaken in the United Kingdom.

4. OPERATING PROFIT

The operating profit is stated after charging:

	<u>2022</u>	<u>2021</u>
Depreciation of tangible fixed assets	£146,976	£138,671
Auditors' remuneration: Audit fee	£7,780	£5,055
Auditors' remuneration: Other services	£2,080	£1,665
	<u>£156,836</u>	<u>£145,391</u>

5. OTHER OPERATING INCOME

	<u>2022</u>	<u>2021</u>
Government grants - Coronavirus support grants	£124,599	£120,640
Other income	£40	-
	<u>£124,639</u>	<u>£120,640</u>

6. INTEREST RECEIVABLE

	<u>2022</u>	<u>2021</u>
Bank interest received	£51	£295
	<u>£51</u>	<u>£295</u>

7. INTEREST PAYABLE

	<u>2022</u>	<u>2021</u>
Loan interest payable	£1,622	£1,410
	<u>£1,622</u>	<u>£1,410</u>

THE DOWER HOUSE NURSING HOME LLP
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2022

8. TANGIBLE FIXED ASSETS

	<u>Freehold Land & Buildings</u>	<u>Fixtures, Fittings & Equipment</u>	<u>Motor Vehicles</u>	<u>Total</u>
COST				
At 31 March 2021	6,868,772	1,676,570	23,111	8,568,453
Additions	-	70,872	-	70,872
Disposals	-	(5,022)	-	(5,022)
At 31 March 2022	<u>6,868,772</u>	<u>1,742,420</u>	<u>23,111</u>	<u>8,634,303</u>
DEPRECIATION				
At 31 March 2021	575,999	1,215,897	23,111	1,815,007
Depreciation	48,000	98,976	-	146,976
Eliminated on disposal	-	(3,896)	-	(3,896)
At 31 March 2022	<u>623,999</u>	<u>1,310,977</u>	<u>23,111</u>	<u>1,958,087</u>
NET BOOK VALUE				
At 31 March 2022	<u>£6,244,773</u>	<u>£431,443</u>	<u>£ -</u>	<u>£6,676,216</u>
NET BOOK VALUE				
At 31 March 2021	<u>£6,292,773</u>	<u>£460,673</u>	<u>£ -</u>	<u>£6,753,446</u>
9. DEBTORS			<u>2022</u>	<u>2021</u>
Trade debtors			65,449	35,548
Other debtors			132,496	54,059
Prepayments			9,453	7,473
			<u>£207,398</u>	<u>£97,080</u>
10. CASH AT BANK AND IN HAND				
Bank balances			<u>198,138</u>	<u>438,794</u>
			<u>£198,138</u>	<u>£438,794</u>
11. CREDITORS : Amounts falling due within one year			<u>2022</u>	<u>2021</u>
Trade creditors			70,149	73,117
Taxes and social security			39,051	24,778
Other creditors			194,752	286,496
Accruals and deferred income			52,450	76,154
			<u>£356,402</u>	<u>£460,545</u>

THE DOWER HOUSE NURSING HOME LLP
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2022

12. INFORMATION IN RELATION TO MEMBERS

	<u>2022</u>	<u>2021</u>
The average number of members during the period was	2	2
The share of profit for the period, before members' remuneration and profit shares, attributable to the member with the largest entitlement was	<u>2022</u> £209,342	<u>2021</u> £275,043

13. EMPLOYEES

	<u>2022</u>	<u>2021</u>
Wages and salaries	1,587,139	1,495,060
Social security costs	127,016	104,629
Other pension costs	41,035	41,993
	<u>£1,755,190</u>	<u>£1,641,682</u>

The average number of employees employed during the period was:

	<u>2022</u>	<u>2021</u>
Nursing, catering and cleaning	77	76
Grounds maintenance and administration	8	8
	<u>85</u>	<u>84</u>

The average number of full time equivalent employees employed during the period was:

	<u>2022</u>	<u>2021</u>
Nursing, catering and cleaning	55	52
Grounds maintenance and administration	6	5
	<u>61</u>	<u>57</u>

14. PENSIONS

Pension commitments

	<u>2022</u>	<u>2021</u>
Annual commitment (defined contribution scheme)	£41,035	£41,993
Contributions outstanding at the year-end	<u>£14,814</u>	<u>£14,069</u>

15. CONTROL

The ultimate controlling party is Mrs J A Lywood.

THE DOWER HOUSE NURSING HOME LLP
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2022

16. RELATED PARTY TRANSACTIONS

During the period the limited liability partnership entered into transactions with The Dower House (Winchester) Limited (the company). In the year the company charged the LLP £72,000 (2021: £72,000) for management services provided.

The company is entitled to Members' remuneration of £40,613 for the year (2021: £68,771) as a member of the LLP. The LLP owed the company £467,259 as at 31 March 2022 (2021: £426,646).

Key management personnel include all members who together have authority and responsibility for planning, directing and controlling the activities of the LLP. The total compensation paid to key management personnel for services provided to the LLP was £249,955 (2021: £343,811).

17. RECONCILIATION OF OPERATING PROFIT TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	<u>2022</u>	<u>2021</u>
Operating profit	126,887	224,289
Depreciation of tangible fixed assets	146,976	138,671
Loss on disposal of fixed assets	1,126	-
(Increase) / Decrease in stocks	-	-
(Increase) / Decrease in debtors	(110,318)	(20,794)
(Decrease) / Increase in creditors	(104,143)	(52,310)
Net cash inflow from operating activities	<u>60,528</u>	<u>289,856</u>

18. RECONCILIATION OF NET DEBT

	<u>At 1 April 2021</u>	<u>Arising from</u> <u>Cashflows</u>	<u>Other non-cash</u> <u>changes</u>	<u>At 31 March 2022</u>
Cash at bank	438,794	(240,656)	-	198,138
Members capital	(6,655,908)	-	-	(6,655,908)
Other amounts due to members	(172,864)	103,422	-	(69,442)
Net Debt	<u>(6,389,978)</u>	<u>(137,234)</u>	<u>-</u>	<u>(6,527,212)</u>

19. COMMITMENTS UNDER OPERATING LEASES

The LLP had minimum lease payments under non-cancellable operating leases as set out below:

	<u>Equipment</u> <u>2022</u>	<u>Equipment</u> <u>2021</u>
Operating leases which expire:		
Within one year	-	-
Between one and five years	<u>27,724</u>	<u>13,133</u>

THE DOWER HOUSE NURSING HOME LLP
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20. COVID-19 PANDEMIC

The COVID 19 pandemic emerged towards the end of the year ended 31 March 2020. The nursing home is continuing to operate whilst observing the measures recommended to control the spread of the virus.

During lockdown we closed all of our short stay rooms and these were used for staff accommodation. Our main increase in expenses has been the use of agency staff on an exclusive use basis to limit the risk of cross site infection and to cover absenteeism. In addition there has been a significant rise in the cost of PPE and enhanced infection control such as cleaning. We have received funding from the Hampshire County Council Infection Control Grant Scheme which has helped to cover some of these costs. We have also received funding from the Government Coronavirus Job Retention Scheme.

Whilst it will be difficult to return to our previous record of near 100% occupancy in the near future the members believe that the nursing home is in a strong position to overcome the difficulties faced in the ongoing pandemic.