

Limited Liability Partnership Registration No OC320571 (England and Wales)

**SUNFLOWER HEALTHCARE (GREENFORD) LLP**  
**ABBREVIATED ACCOUNTS**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2011**



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# SUNFLOWER HEALTHCARE (GREENFORD) LLP

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# **SUNFLOWER HEALTHCARE (GREENFORD) LLP**

## **INDEPENDENT AUDITORS' REPORT TO SUNFLOWER HEALTHCARE (GREENFORD) LLP**

### **UNDER SECTION 449 OF THE COMPANIES ACT 2006**

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We have examined the abbreviated accounts set out on pages 3 to 7, together with the financial statements of Sunflower Healthcare (Greenford) LLP for the period ended 30 September 2011 prepared under section 396 of the Companies Act 2006 (as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008)

This report is made solely to the limited liability partnership, in accordance with Chapter 10 of Part 15 of the Companies Act 2006 (as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008). Our work has been undertaken so that we might state to the limited liability partnership those matters we are required to state to it in a special 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 limited liability partnership, for our work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of members and auditors**

The members are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006 (as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008). It is our responsibility to form an independent opinion as to whether the limited liability partnership 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 limited liability partnership is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

#### **Opinion**

In our opinion the limited liability partnership is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006 (as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008), and the abbreviated accounts have been properly prepared in accordance with regulation 5 of The Small Limited Liability Partnerships (Accounts) Regulations 2008.

# SUNFLOWER HEALTHCARE (GREENFORD) LLP

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

### UNDER SECTION 449 OF THE COMPANIES ACT 2006

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#### Other information

On *22 May 2012* we reported, as auditors of Sunflower Healthcare (Greenford) LLP, to the members on the financial statements prepared under section 396 of the Companies Act 2006 (as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008) for the period ended 30 September 2011, and our report included the following paragraph

#### Emphasis of matter - Going concern

"In forming our opinion on the financial statements, which is not qualified, we have considered the adequacy of the disclosure made in note 1.1 to the financial statements concerning the company's ability to continue as a going concern. The entity's ability to continue as a going concern is dependant on the continued support of the group's bankers to continue providing the current facilities. The financial statements do not include the adjustments that would result if the company was unable to continue as a going concern."

*Simmons Gainsford LLP*

Rajiv Thakerar FCA (Senior Statutory Auditor)  
for and on behalf of Simmons Gainsford LLP

*22 May 2012*

Chartered Accountants  
Statutory Auditor

7/10 Chandos Street  
Cavendish Square  
London  
W1G 9DQ

# SUNFLOWER HEALTHCARE (GREENFORD) LLP

## ABBREVIATED BALANCE SHEET

AS AT 30 SEPTEMBER 2011

		2011		2010	
	Notes	£	£	Unaudited & restated	£
<b>Fixed assets</b>					
Tangible assets	2	4,982,398		2,954,327	
Investments	2	1,000		-	
		<u>4,983,398</u>		<u>2,954,327</u>	
<b>Current assets</b>					
Debtors		1,115,895		284,485	
Cash at bank and in hand		-		17,764	
		<u>1,115,895</u>		<u>302,249</u>	
<b>Creditors' amounts falling due within one year</b>		<u>(278,814)</u>		<u>(77,896)</u>	
<b>Net current liabilities</b>		<u>837,081</u>		<u>224,353</u>	
<b>Total assets less current liabilities</b>		<u>5,820,479</u>		<u>3,178,680</u>	
<b>Creditors' amounts falling due after more than one year</b>		<u>(3,621,166)</u>		<u>(979,617)</u>	
<b>NET ASSETS ATTRIBUTABLE TO MEMBERS</b>		<u>2,199,313</u>		<u>2,199,063</u>	
<b>REPRESENTED BY</b>					
Members' other interests					
Members capital		<u>2,199,313</u>		<u>2,199,063</u>	
		<u>2,199,313</u>		<u>2,199,063</u>	
<b>TOTAL MEMBERS' INTERESTS</b>					
Amounts due from members		(872,453)		(283,984)	
Members' other interests		<u>2,199,313</u>		<u>2,199,063</u>	
		<u>1,326,860</u>		<u>1,915,079</u>	

These abbreviated accounts have been prepared in accordance with the provisions applicable to limited liability partnerships subject to the small limited liability partnerships' regime within Part 15 of the Companies Act 2006

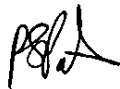
# SUNFLOWER HEALTHCARE (GREENFORD) LLP

## ABBREVIATED BALANCE SHEET (CONTINUED)

AS AT 30 SEPTEMBER 2011

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Approved by the Members for issue on 21 May 2012



Rupane Patel  
Designated Member



Bhagirath Patel  
Designated Member

Limited Liability Partnership Registration No OC320571

# SUNFLOWER HEALTHCARE (GREENFORD) LLP

## NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE PERIOD ENDED 30 SEPTEMBER 2011

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### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements have been prepared in accordance with the Statement of Recommended Practice, "Accounting by Limited Liability Partnerships", published in 2006 and the Companies Act 2006

The accounts have been prepared on a going concern basis. This is deemed appropriate by the members on the basis of the continued support by the group's bankers to provide the current banking facilities. This basis is also deemed appropriate by the members following the preparation and review of a trading cash flow forecast.

#### 1.2 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings Freehold	2% Straight line basis
Plant and machinery	25% Straight line basis
Fixtures, fittings & equipment	20% straight line basis

#### 1.3 Investments

Fixed asset investments are stated at cost less provision for diminution in value.

#### 1.4 Group accounts

The financial statements present information about the limited liability partnership as an individual undertaking and not about its group. The limited liability partnership and its subsidiary undertaking comprise a small-sized group. The limited liability partnership has therefore taken advantage of the exemptions provided by section 399 of the Companies Act 2006 (as applied by The Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008) not to prepare group accounts.

#### 1.5 Prior period adjustment

The members have restated the financial statements due to a change in the accounting policy in regard to the treatment of interest payable on loans directly attributable to the development of the property. Interest charged had previously been capitalised within fixed assets; however, this has now been charged to the profit and loss account. As a result, the carrying value of fixed assets shown in note 2 has been reduced by £276,025 from that stated in previous financial statements. As a result, amounts due from members has increased by the same amount.

# SUNFLOWER HEALTHCARE (GREENFORD) LLP

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2011

### 2 Fixed assets

	Tangible assets £	Investments £	Total £
<b>Cost</b>			
At 1 July 2010 - as restated	2,954,327	-	2,954,327
Additions	2,429,803	1,000	2,430,803
Transfer	(18,310)	-	(18,310)
At 30 September 2011	5,365,820	1,000	5,366,820
<b>Depreciation</b>			
At 1 July 2010	-	-	-
Charge for the period	383,422	-	383,422
At 30 September 2011	383,422	-	383,422
<b>Net book value</b>			
At 30 September 2011	4,982,398	1,000	4,983,398
At 30 June 2010 - as restated	2,954,327	-	2,954,327

### Holdings of more than 20%

The limited liability partnership holds more than 20% of the share capital of the following companies

Company	Country of registration or incorporation	Shares held Class	%
<b>Subsidiary undertakings</b>			
Neem Tree Care Limited	United Kingdom	Ordinary	99.00

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows

		Capital and reserves 2011 £	Profit/(loss) for the year 2011 £
Neem Tree Care Limited	Principal activity Operation of a residential care home	(197,508)	(198,508)



# SUNFLOWER HEALTHCARE (GREENFORD) LLP

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2011

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### 3 Transactions with members

Rupane Patel, Hashit Shah, Meera Shah, Manish Khuroya and Bhagirath Patel have provided a combined personal guarantee of £300,000 to the bank in respect of the bank loan

Also, Rupane Patel, Hashit Shah, Manish Khuroya and Bhagirath Patel have provided a loan to the company amounting to £77,149 (2010 £150,000)

As at the balance date the amounts owed by members in respect of shared losses were

£79,338 (2010 £25,825) by Amba Holdings Investments

£66,114 (2010 £21,520) by Nimeet Dodhia

£66,114 (2010 £21,520) by Dorrell Investments Limited

£165,288 (2010 £53,801) by Serian Holdings Limited

£165,288 (2010 £53,801) by Pegasus Limited

£165,288 (2010 £53,801) by Krimark Trust

£41,322 (2010 £13,450) by Bhagirath Patel

£20,661 (2010 £6,725) by Hashit Shah

£20,661 (2010 £6,725) by Meera Shah

£24,793 (2010 £8,070) by Rupane Patel

£16,529 (2010 £5,380) by Seetal Nilay Patel

£24,793 (2010 £8,070) by Manish Khuroya

£5,157 (2010 £1,679) by Parul Scampion

£5,157 (2010 £1,679) by Thomas Scampion

£5,950 (2010 £1,938) by Monica Khuroya