COMPANY REGISTRATION NUMBER 04538712

St. Denis Lodge Residential Home Limited

Filleted Unaudited Abridged Financial Statements

31 July 2024

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St. Denis Lodge Residential Home Limited

Abridged Financial Statements

Year Ended 31 July 2024

Contents

St. Denis Lodge Residential Home Limited

Abridged Statement of Financial Position

31 July 2024

	Note	2024 £	2024 £	2023 £
Fixed Assets				
Tangible assets	6		209,994	217,741
Current Assets				
Stocks		2,000		2,000
Debtors		1,250,074		1,023,847
Cash at bank and in hand		65,318		53,006
		1,317,392		1,078,853
Creditors: amounts falling due within one year		111,844		167,065
Net Current Assets			1,205,548	911,788
Total Assets Less Current Liabilities			1,415,542	1,129,529
Provisions				
Taxation including deferred tax			7,702	7,267
Net Assets			1,407,840	1,122,262
Capital and Reserves				
Called up share capital	8		100	100
Profit and loss account			1,407,740	1,122,162
Shareholders Funds			1,407,840	1,122,262

These abridged financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'

In accordance with section 444 of the Companies Act 2006, the abridged statement of income and retained earnings has not been delivered

For the year ending 31 July 2024 the company was entitled to exemption from audit under section 479A of the Companies Act 2006 relating to subsidiary companies

Directors' responsibilities

- The members have not required the company to obtain an audit of its abridged financial statements for the year in question in accordance with section 476,

- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of abridged financial statements

All of the members have consented to the preparation of the abridged statement of income and retained earnings and the abridged statement of financial position for the year ending 31 July 2024 in accordance with Section 444(2A) of the Companies Act 2006

The abridged statement of financial position
continues on the following page

The notes on pages 3 to 7 form part of these abridged financial statements

St. Denis Lodge Residential Home Limited

Abridged Statement of Financial Position *(continued)*

31 July 2024

These abridged financial statements were approved by the board of directors and authorised for issue on 10 September 2025, and are signed on behalf of the board by

Mr R Pettifer
Director

Company registration number 04538712

The notes on pages 3 to 7 form part of these abridged financial statements.

St. Denis Lodge Residential Home Limited

Notes to the Abridged Financial Statements

Year Ended 31 July 2024

1 General information

The company is a private company limited by shares, registered in England and Wales The address of the registered office is St Denis Lodge, Salisbury Road, Shaftesbury, SP7 8BS

2 Statement of compliance

These abridged financial statements have been prepared in compliance with Section 1A of 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

During the financial year the wider group has been in breach of financial covenants with the bank The main reasons being cost pressures affecting the industry as a whole, principally the increase in interest rates, the shortage of care staff across the industry, wage inflation and increases in utility costs The directors have presented a strategy to the bank involving the sale of certain assets to reduce the bank debt and lower interest rate costs The wider group have prepared robust integrated forecasts to model the impact of these changes which strengthens the group as a whole and, following the year end, the company and wider group strategy adopted has led to an improvement in performance and company position

There is an ongoing dialogue with the bank with regards progress and plans for the company and these remain positive

Having considered the above factors the directors believe that there is sufficient available reserves to meet the ongoing business costs for the foreseeable future and have continued to prepare the financial statement on a going concern basis

Revenue recognition

The turnover shown in the profit and loss account represents residents fees earned during the year

3 Accounting policies *(continued)*

Taxation

Current tax represents the amount of tax payable or receivable in respect of the taxable profit (or loss) for the current or past reporting periods It is measured at the amount expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date

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

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

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

Amortisation

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

Goodwill	-	10% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates

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

Plant and machinery	-	25% reducing balance

3 Accounting policies *(continued)*

Depreciation *(continued)*

No depreciation has been charged on freehold property as the directors believe the recoverable value at the end of its useful life is not significantly different from the original cost

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

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition

Government grants

Government and local authority grants are recognised at the fair value of the asset received or receivable Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received Government grants are recognised using the accrual model

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 abridged 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

Debtors and creditors with no stated interest rate and receivable within one year are recorded at transaction price Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses

Defined contribution plans

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

4. Employee numbers

The average number of persons employed by the company during the year amounted to 40 (2023 40)

5. Intangible assets

	£
Cost	
At 1 August 2023 and 31 July 2024	222,000
Amortisation	
At 1 August 2023 and 31 July 2024	222,000
Carrying amount	
At 31 July 2024	–
At 31 July 2023	–

6. Tangible assets

	£
Cost	
At 1 August 2023 and 31 July 2024	399,719
Depreciation	
At 1 August 2023	181,978
Charge for the year	7,747
At 31 July 2024	189,725
Carrying amount	
At 31 July 2024	209,994
At 31 July 2023	217,741

7. Guarantees

There is a fixed and floating charge over all of the Company's assets to NatWest Bank Plc

8 Called up share capital

Issued, called up and fully paid

	2024		2023	
	No.	**£**	No	£
Ordinary A shares of £1 each	98	98	98	98
Ordinary B shares of £1 each	1	1	1	1
Ordinary C shares of £1 each	1	1	1	1
	100	100	100	100

9. Operating leases

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

	2024	2023
	£	£
Not later than 1 year	4,083	5,238
Later than 1 year and not later than 5 years	744	4,577
	4,827	9,815

10 Directors' advances, credits and guarantees

During the year the directors entered into the following advances and credits with the company

2024	Balance brought forward	Advances/ (credits) to the directors	Amounts repaid	**Balance outstanding**
	£	£	£	£
Mr R Pettifer	–	–	–	–
Mrs H T Pettifer	–	–	–	–
	–	–	–	–

2023	Balance brought forward	Advances/ (credits) to the directors	Amounts repaid	Balance outstanding
	£	£	£	£
Mr R Pettifer	–	125,000	(125,000)	–
Mrs H T Pettifer	–	125,000	(125,000)	–
	–	250,000	(250,000)	–

11. Related party transactions

During the year, the company entered into transactions with entities under common control At the year end, the balance owed to the company was £113,846 (2023 £nil), and the balance owed by the company was £nil (2023 £24,539) All transactions were carried out under normal market conditions

The company has taken advantage of exemption conferred by FRS 102 S33 1A, removing the requirement to disclose transactions between group companies

There are no further transactions that require disclosure

12. Controlling party

Warwick Care Limited is the parent undertaking, a company registered in England and Wales

Consolidated financial statements can be obtained from the company's registered address, The View, 3 Shore Road, Sandbanks, Poole, Dorset, BH13 7PH