

Registered number
04417618

Macneil Limited
Report and Group Accounts
30 November 2012

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Macneil Limited
Report and accounts
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Macneil Limited
Registered number
Director's Report

04417618

The director presents his report and consolidated accounts for the year ended 30 November 2012

Principal activities

The principal activities of the group during the year were that of operating or letting public houses, property investment, property development and providing nursing home facilities for the elderly

Review of the business

The group made pretax profit of £635,665 (2011 £303,635) for the year on a turnover of £3,250,171 (2011 £2,511,015)

At 30 November 2012 the group had net assets of £1,739,395 (2011 £1,395,548)

Principal risks and uncertainties

Although the principal risks and uncertainties faced by the group originally related to the bank borrowings obtained to finance property investments which commenced in 1992, the group has managed to meet its repayment commitments throughout, continue to develop / refurbish these properties and progressively increase the property income

The principal risks and uncertainties facing the group in respect of care home operations relate to adverse findings by the Care Quality Commission. However, the group ensures that its care home is run to a high standard and to date no such adverse findings have been reported

Directors

The following person served as director during the year

Mr N J Lukka

Disclosure of information to auditors

The director confirms that

- so far as he is aware, there is no relevant audit information of which the company's auditor is unaware, and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that the company's auditor is aware of that information

This report was approved by the board on 28 September 2013 and signed on its behalf



Mr N J Lukka
Director

Macneil Limited

Statement of Director's Responsibilities

The director is responsible for preparing the report and accounts in accordance with applicable law and regulations

Company law requires the director to prepare accounts for each financial year. Under that law the director has elected to prepare the accounts 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 accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the group and of the profit or loss of the group for that period. In preparing these accounts, the director is required to

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts,
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the group will continue in business.

The director is 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 group and enable him to ensure that the accounts comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Macneil Limited
Independent auditors' report
to the member of Macneil Limited

We have audited the accounts of Macneil Limited for the year ended 30 November 2012 which comprise the Consolidated Profit and Loss Account, the Consolidated and Company Balance Sheets, the Consolidated Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Respective responsibilities of directors and auditors

As explained more fully in the Statement of Director's Responsibilities, the director is responsible for the preparation of the accounts and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the accounts

A description of the scope of an audit of financial statements is provided on the APB's website at www.frc.org.uk/apb/scope/private.cfm

Opinion on the accounts

In our opinion the accounts

- give a true and fair view of the state of the group's and parent company's affairs as at 30 November 2012 and of group's profit for the year then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006

Opinion on other matters prescribed by the Companies Act 2006

In our opinion the information given in the Director's Report for the financial year for which the accounts are prepared is consistent with the accounts.

Matters on which we are required to report by exception

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

- adequate accounting records have not been kept by the parent company, or returns adequate for our audit have not been received from branches not visited by us, or
- the accounts 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



Mr K B Tanna
(Senior Statutory Auditor)
for and on behalf of
D'Auria Quick & Tanna
Accountants and Statutory Auditors
28 September 2013

Antonia House
262 Holloway Road
London

N7 6NG

Macneil Limited
Consolidated Profit and Loss Account
for the year ended 30 November 2012

	Notes	2012 £	2011 £
Turnover	2	3,250,171	2,511,015
Cost of sales		(171,132)	(272,712)
Gross profit		<u>3,079,039</u>	<u>2,238,303</u>
Administrative expenses		(1,992,561)	(1,924,214)
Other operating income		(473,290)	(159,615)
Operating profit	3	<u>613,188</u>	<u>154,474</u>
Exceptional items profit on the disposal of tangible fixed assets	4	-	338,970
		<u>613,188</u>	<u>493,444</u>
Interest receivable		49,433	43,996
Interest payable	6	(26,956)	(233,805)
Profit on ordinary activities before taxation		<u>635,665</u>	<u>303,635</u>
Tax on profit on ordinary activities	7	(207,818)	(25,000)
Profit for the financial year		<u>427,847</u>	<u>278,635</u>

Continuing operations

None of the group's activities were acquired or discontinued during the above two financial years

Statement of total recognised gains and losses

The group has no recognised gains or losses other than the profit for the above two financial years

Macneil Limited
Consolidated Balance Sheet
as at 30 November 2012

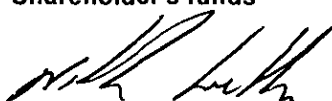
	Notes	2012 £	2011 £
Fixed assets			
Tangible assets	9	13,573,588	13,881,155
Current assets			
Stocks	12	15,015	18,051
Debtors	13	2,380,827	1,962,220
Cash at bank and in hand		290,628	209,203
		<u>2,686,470</u>	<u>2,189,474</u>
Creditors amounts falling due within one year	14	(1,032,499)	(983,915)
Net current assets		<u>1,653,971</u>	<u>1,205,559</u>
Total assets less current liabilities		<u>15,227,559</u>	<u>15,086,714</u>
Creditors amounts falling due after more than one year	15	(13,383,873)	(13,691,166)
Provisions for liabilities			
Deferred taxation	17	(104,291)	-
Net assets		<u>1,739,395</u>	<u>1,395,548</u>
Capital and reserves			
Called up share capital	18	100	100
Profit and loss account	19	1,739,295	1,395,448
Shareholder's funds	21	<u>1,739,395</u>	<u>1,395,548</u>



Mr N J Lukka
 Director
 Approved by the board on 28 September 2013

Macneil Limited
Company Balance Sheet
as at 30 November 2012

	Notes	2012 £	2011 £
Fixed assets			
Tangible assets	10	13,364,321	13,651,594
Investments	11	100	100
		<u>13,364,421</u>	<u>13,651,694</u>
Current assets			
Stocks	12	15,015	18,051
Debtors	13	2,224,674	2,332,401
Cash at bank and in hand		112,893	98,961
		<u>2,352,582</u>	<u>2,449,413</u>
Creditors' amounts falling due within one year	14	(809,617)	(722,584)
Net current assets		<u>1,542,965</u>	<u>1,726,829</u>
Total assets less current liabilities		<u>14,907,386</u>	<u>15,378,523</u>
Creditors' amounts falling due after more than one year	15	(13,252,376)	(13,691,166)
Provisions for liabilities			
Deferred taxation	17	(89,703)	-
		<u>(89,703)</u>	<u>-</u>
Net assets		<u>1,565,307</u>	<u>1,687,357</u>
Capital and reserves			
Called up share capital	18	100	100
Profit and loss account	19	1,565,207	1,687,257
Shareholder's funds	21	<u>1,565,307</u>	<u>1,687,357</u>



Mr N J Lukka
Director

Approved by the board on 28 September 2013

Macneil Limited
Consolidated Cash Flow Statement
for the year ended 30 November 2012

	Notes	2012 £	2011 £
Reconciliation of operating profit to net cash inflow from operating activities			
Operating profit		613,188	154,474
Depreciation and amortisation		432,689	250,532
Decrease in stocks		3,036	3,784
(Increase)/decrease in debtors		(418,607)	285,446
Increase in creditors		290,868	223,058
Net cash inflow from operating activities		<u>921,174</u>	<u>917,294</u>
CASH FLOW STATEMENT			
Net cash inflow from operating activities		921,174	917,294
Returns on investments and servicing of finance	22	22,477	(189,809)
Taxation		(17,786)	(88,079)
Capital expenditure	22	<u>(125,122)</u>	<u>413,722</u>
		800,743	1,053,128
Equity dividends paid		<u>(84,000)</u>	<u>-</u>
		716,743	1,053,128
Financing	22	(635,318)	(895,326)
Increase in cash		<u>81,425</u>	<u>157,802</u>
Reconciliation of net cash flow to movement in net debt			
Increase in cash in the period		81,425	157,802
Decrease in debt and lease financing		635,318	895,326
Change in net debt	23	<u>716,743</u>	<u>1,053,128</u>
Net debt at 1 December		<u>(9,150,363)</u>	<u>(10,203,491)</u>
Net debt at 30 November		<u>(8,433,620)</u>	<u>(9,150,363)</u>

Macneil Limited
Notes to the Accounts
for the year ended 30 November 2012

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with applicable United Kingdom Accounting Standards

Basis of consolidation

The consolidated financial statements incorporate the accounts of the company and its subsidiary undertaking

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers

Depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows

Freehold buildings	2% pa on straight line
Plant and machinery	15% pa on reducing balance

Stocks

Stock is valued at the lower of cost and net realisable value

Investment properties

In accordance with SSAP 19 investment properties are revalued annually to open market value and no depreciation is provided. The directors consider that this accounting policy results in the financial statements giving a true and fair view. The effect of this departure from the Companies Act 2006 has not been quantified because it is impracticable and, in the opinion of the directors, would be misleading.

The aggregate surplus or deficit arising on revaluation is transferred to the revaluation reserve except where a deficit is deemed to represent a permanent diminution in value, in which case it is charged to the profit and loss account.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes.

Deferred tax is calculated at the tax rates which are expected to apply in the periods when the timing differences will reverse, and discounted to reflect the time value of money using rates based on the post-tax yields to maturity that could be obtained at the balance sheet date on government bonds with similar maturity dates.

Macneil Limited
Notes to the Accounts
for the year ended 30 November 2012

2 Analysis of turnover	Group 2012 £	Group 2011 £
By activity		
Public house sales	506,174	733,112
Care home fees receivable	<u>2,743,997</u>	<u>1,777,903</u>
	<u>3,250,171</u>	<u>2,511,015</u>
By geographical market		
UK	<u>3,250,171</u>	<u>2,511,015</u>
3 Operating profit	Group 2012 £	Group 2011 £
This is stated after charging		
Depreciation of owned fixed assets	432,689	250,532
Auditors' remuneration for audit services	4,000	3,000
Auditors' remuneration for other services	<u>1,725</u>	<u>1,800</u>
4 Exceptional items	Group 2012 £	Group 2011 £
Profit on disposal of an Investment Property	<u>-</u>	<u>338,970</u>
5 Staff costs	Group 2012 £	Group 2011 £
Wages and salaries	1,415,155	1,218,581
Social security costs	<u>96,972</u>	<u>67,308</u>
	<u>1,512,127</u>	<u>1,285,889</u>
Average number of employees during the year	Number	Number
Administration	<u>105</u>	<u>108</u>
6 Interest payable	Group 2012 £	Group 2011 £
Interest payable	<u>26,956</u>	<u>233,805</u>

Macneil Limited
Notes to the Accounts
for the year ended 30 November 2012

7 Taxation

	Group 2012 £	Group 2011 £
Analysis of charge in period		
Current tax		
UK corporation tax on profits of the period	122,183	25,000
Adjustments in respect of previous periods	(18,656)	-
	<u>103,527</u>	<u>25,000</u>
Deferred tax		
Origination and reversal of timing differences	104,291	-
	<u>207,818</u>	<u>25,000</u>
Tax on profit on ordinary activities	<u>207,818</u>	<u>25,000</u>

Factors affecting tax charge for period

The differences between the tax assessed for the period and the standard rate of corporation tax are explained as follows

	Group 2012 £	Group 2011 £
Profit on ordinary activities before tax	<u>635,665</u>	<u>303,635</u>
Standard rate of corporation tax in the UK	24 67%	26 67%
	£	£
Profit on ordinary activities multiplied by the standard rate of corporation tax	156,819	80,979
Effects of		
Expenses not deductible for tax purposes	(2,180)	3,873
Capital allowances for period in excess of depreciation	40,448	(49,911)
Utilisation of tax losses	(72,904)	10,607
Indexation allowance		(10,678)
Other adjustments		(9,870)
Adjustments to tax charge in respect of previous periods	(18,656)	-
Current tax charge for period	<u>103,527</u>	<u>25,000</u>

Factors that may affect future tax charges

Reversal of the timing difference between depreciation charge and the claim for capital allowances

Macneil Limited
Notes to the Accounts
for the year ended 30 November 2012

8 Profit of parent company

As permitted by the Companies Act, the profit and loss accounts of the parent company is not presented as part of these accounts. The parent company's loss after taxation for the year amounted to £38,050 (2011 Profit £570,444)

9 Tangible fixed assets - group

	Land and buildings (including investment properties) £	Fixtures fittings equipment £	Total £
Cost			
At 1 December 2011	12,254,703	2,487,383	14,742,086
Additions	75,869	49,253	125,122
At 30 November 2012	<u>12,330,572</u>	<u>2,536,636</u>	<u>14,867,208</u>
Depreciation			
At 1 December 2011	503,051	357,880	860,931
Charge for the year	56,705	375,984	432,689
At 30 November 2012	<u>559,756</u>	<u>733,864</u>	<u>1,293,620</u>
Net book value			
At 30 November 2012	<u>11,770,816</u>	<u>1,802,772</u>	<u>13,573,588</u>
At 30 November 2011	<u>11,751,652</u>	<u>2,129,503</u>	<u>13,881,155</u>

Investment properties are included at director's valuation

Macneil Limited
Notes to the Accounts
for the year ended 30 November 2012

10 Tangible fixed assets - company

	Land and buildings (including investment properties) £	Fixtures fittings equipment £	Total £
Cost			
At 1 December 2011	12,254,703	2,203,827	14,458,530
Additions	75,869	32,618	108,487
At 30 November 2012	<u>12,330,572</u>	<u>2,236,445</u>	<u>14,567,017</u>
Depreciation			
At 1 December 2011	503,051	303,885	806,936
Charge for the year	56,705	339,055	395,760
At 30 November 2012	<u>559,756</u>	<u>642,940</u>	<u>1,202,696</u>
Net book value			
At 30 November 2012	<u>11,770,816</u>	<u>1,593,505</u>	<u>13,364,321</u>
At 30 November 2011	<u>11,751,652</u>	<u>1,899,942</u>	<u>13,651,594</u>

Investment properties are included at director's valuation

11 Investments - Company

	Investments in subsidiary undertakings £
Cost	
At 1 December 2011	100
At 30 November 2012	<u>100</u>

The company holds 20% or more of the share capital of the following companies incorporated in England

Company	Shares held Class	%	Principal activity
Lukka Care Homes (2010) Ltd	Ordinary	100	Nursing Home facilities

Macneil Limited
Notes to the Accounts
for the year ended 30 November 2012

12 Stocks	Company 2012 £	Company 2011 £	Group 2012 £	Group 2011 £
Finished goods and goods for resale	<u>15,015</u>	<u>18,051</u>	<u>15,015</u>	<u>18,051</u>

The difference between purchase price or production cost of stocks and their replacement cost is not material

13 Debtors	Company 2012 £	Company 2011 £	Group 2012 £	Group 2011 £
Trade debtors	-	-	220,814	70,179
Amounts owed by group undertakings and undertakings in which the company has a participating interest	395,862	612,770	-	-
Other debtors	1,819,633	1,700,259	2,141,749	1,753,422
Prepayments and accrued income	<u>9,179</u>	<u>19,372</u>	<u>18,264</u>	<u>138,619</u>
	<u>2,224,674</u>	<u>2,332,401</u>	<u>2,380,827</u>	<u>1,962,220</u>

Amounts due after more than one year included in

Other debtors	<u>1,800,890</u>	<u>1,647,935</u>	<u>2,111,450</u>	<u>1,719,415</u>
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14 Creditors amounts falling due within one year	Company 2012 £	Company 2011 £	Group 2012 £	Group 2011 £
Bank loans and overdrafts	554,074	467,280	554,074	467,280
Trade creditors	8,321	8,340	43,601	24,275
Corporation tax	105,183	71,900	157,641	71,900
Other taxes and social security costs	13,980	23,441	37,365	45,444
Other creditors	128,059	78,089	230,423	172,382
Accruals and deferred income	-	73,534	9,395	202,634
	<u>809,617</u>	<u>722,584</u>	<u>1,032,499</u>	<u>983,915</u>

Macneil Limited
Notes to the Accounts
for the year ended 30 November 2012

15 Creditors amounts falling due after one year	Company	Company	Group	Group
	2012	2011	2012	2011
	£	£	£	£
Bank loans	8,170,174	8,892,286	8,170,174	8,892,286
Other creditors	5,082,202	4,798,880	5,213,699	4,798,880
	<u>13,252,376</u>	<u>13,691,166</u>	<u>13,383,873</u>	<u>13,691,166</u>

16 Loans	Company	Company	Group	Group
	2012	2011	2012	2011
	£	£	£	£
Loans not wholly repayable within five years				
Various loans repayable between 2018 and 2031 at various rates ranging between approximately 1.91% to 3.25%	<u>8,724,248</u>	<u>9,359,566</u>	<u>8,724,248</u>	<u>9,359,566</u>
Analysis of maturity of debt				
Within one year or on demand	554,074	467,280	554,074	467,280
Between one and two years	554,074	467,280	554,074	467,280
Between two and five years	1,662,222	1,401,840	1,662,222	1,401,840
After five years	<u>5,953,878</u>	<u>7,023,166</u>	<u>5,953,878</u>	<u>7,023,166</u>
	<u>8,724,248</u>	<u>9,359,566</u>	<u>8,724,248</u>	<u>9,359,566</u>

The bank loans are secured by a legal charge on company's freehold property and by a debenture on all assets of the company

17 Deferred taxation	Company	Company	Group	Group
	2012	2011	2012	2011
	£	£	£	£
Accelerated capital allowances	89,703	-	104,291	-
Undiscounted provision for deferred tax	89,703	-	104,291	-
	<u>89,703</u>	<u>-</u>	<u>104,291</u>	<u>-</u>
	Company	Company	Group	Group
	2012	2011	2012	2011
	£	£	£	£
Deferred tax charge in profit and loss account	89,703	-	104,291	-
At 30 November	<u>89,703</u>	<u>-</u>	<u>104,291</u>	<u>-</u>

Macneil Limited
Notes to the Accounts
for the year ended 30 November 2012

18 Share capital	Nominal value	2012 Number	2012 £	2011 £
Allotted, called up and fully paid Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>
19 Profit and loss account			Company 2012 £	Group 2012 £
At 1 December 2011			1,687,257	1,395,448
(Loss)/profit for the financial year			(38,050)	427,847
Dividends			(84,000)	(84,000)
At 30 November 2012			<u>1,565,207</u>	<u>1,739,295</u>
20 Dividends			Group 2012 £	Group 2011 £
Dividends for which the company became liable during the year				
Dividends paid			<u>84,000</u>	<u>-</u>
21 Reconciliation of movement in shareholder's funds	Company 2012 £	Company 2011 £	Group 2012 £	Group 2011 £
At 1 December	1,687,257	1,116,813	1,395,548	1,116,913
(Loss)/profit for the financial year	(38,050)	570,444	427,847	278,635
Dividends	(84,000)	-	(84,000)	-
At 30 November	<u>1,565,207</u>	<u>1,687,257</u>	<u>1,739,395</u>	<u>1,395,548</u>

Macneil Limited
Notes to the Accounts
for the year ended 30 November 2012

22 Gross cash flows	2012	2011
	£	£
Returns on investments and servicing of finance		
Interest received	49,433	43,996
Interest paid	(26,956)	(233,805)
	<u>22,477</u>	<u>(189,809)</u>
Capital expenditure		
Payments to acquire tangible fixed assets	(125,122)	(377,340)
Receipts from sales of tangible fixed assets	-	791,062
	<u>(125,122)</u>	<u>413,722</u>
Financing		
Loan repayments	<u>(635,318)</u>	<u>(895,326)</u>

23 Analysis of changes in net debt

	At 1 Dec 2011 £	Cash flows £	Non-cash changes £	At 30 Nov 2012 £
Cash at bank and in hand	209,203	81,425		290,628
Debt due within 1 year	(467,280)	(86,794)		(554,074)
Debt due after 1 year	(8,892,286)	722,112		(8,170,174)
		635,318		
Total	<u>(9,150,363)</u>	<u>716,743</u>	<u>-</u>	<u>(8,433,620)</u>

24 Ultimate controlling party

The company is controlled by the Director and his family members

Macneil Limited
Notes to the Accounts
for the year ended 30 November 2012

25 Related party transactions	Company 2012 £	Company 2011 £	Group 2012 £	Group 2011 £
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Mr N J Lukka is a director and has a significant interest in the share capital of the entities listed below

At the balance sheet date the amounts receivable from / (payable to) these entities are as follows

Lukka Properties Limited	13,535	64,374	13,535	64,374
Macneil Bootsey Brogan Limited	-	-	2,045	2,000
Macneil Devdas Limited	97,367	93,034	97,367	93,034
Macneil UB40 Limited	823,624	671,188	1,080,649	691,495
Macneil Zenz House Limited	(41,253)	7,762	(41,253)	7,762
Oakley Wood Limited	-	-	15,349	5,071
Topcare Limited	-	3,557	-	3,557
Waterhole Limited	755,028	732,328	755,028	732,328
Acorn Lodge Limited	(261,584)	(187,239)	(313,314)	(202,591)
Lukka Care Homes Limited	(1,610,175)	(1,579,793)	(1,663,484)	(1,631,691)
Macneil Bootsey Brogan Limited	(994,036)	(911,111)	(994,036)	(911,111)
Macneil Devdas Limited	(6,049)	(46,596)	(6,049)	(46,596)
Macneil UB40 Limited	(237,337)	(234,616)	(237,337)	(234,616)
Oakley Wood Limited	(364,795)	(384,068)	(364,795)	(384,068)
Topcare Limited	(688,106)	(586,225)	(699,500)	(593,263)
Waterhole Limited	(843,228)	(824,673)	(856,469)	(837,623)

During the period the company received interest from / (paid to) these related entities

Lukka Properties Limited	305	64	305	64
Macneil Bootsey Brogan Limited	-	-	45	-
Macneil Devdas Limited	2,076	2,065	2,076	2,065
Macneil UB40 Limited	4,225	8,177	7,943	8,484
Oakley Wood Limited	-	-	278	71
Waterhole Limited	10,083	9,338	10,083	9,338
Acorn Lodge Limited	(4,345)	(4,995)	(5,593)	(5,278)
Lukka Care Homes Limited	(31,479)	(31,744)	(32,651)	(32,784)
Macneil Bootsey Brogan Limited	(22,417)	(21,702)	(22,417)	(21,702)
Macneil Devdas Limited	(67)	(737)	(67)	(737)
Macneil UB40 Limited	(5,241)	(6,412)	(5,241)	(6,412)
Macneil Zenz House Limited	(1,223)	875	(1,223)	875
Oakley Wood Limited	(8,974)	(9,366)	(8,974)	(9,366)
Topcare Limited	(14,110)	(13,799)	(14,045)	(13,864)
Waterhole Limited	(18,555)	(18,147)	(18,846)	(18,542)