

THE LINDENS (STOKE HAMMOND) LTD
FINANCIAL STATEMENTS
FOR THE PERIOD 1 OCTOBER 2024 TO 31 MARCH 2025

The Lindens (Stoke Hammond) Ltd
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The Lindens (Stoke Hammond) Ltd
Balance Sheet
As At 31 March 2025

Registered number: 08337708

		31 March 2025		30 September 2024	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible Assets	4		-		100,000
Tangible Assets	5		3,361,167		3,403,361
			3,361,167		3,503,361
CURRENT ASSETS					
Debtors	6	8,629		661,338	
Cash at bank and in hand		215,066		492,065	
			223,695		1,153,403
Creditors: Amounts Falling Due Within One Year	7	(1,750,160)		(556,496)	
NET CURRENT ASSETS (LIABILITIES)			(1,526,465)		596,907
TOTAL ASSETS LESS CURRENT LIABILITIES			1,834,702		4,100,268
Creditors: Amounts Falling Due After More Than One Year	8		-		(1,454,966)
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(31,866)		(19,981)
NET ASSETS			1,802,836		2,625,321
CAPITAL AND RESERVES					
Called up share capital	9		100		100
Profit and Loss Account			1,802,736		2,625,221
SHAREHOLDERS' FUNDS			1,802,836		2,625,321

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

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Jabriel Raja

Director

11 March 2026

The notes on pages 2 to 5 form part of these financial statements.

The Lindens (Stoke Hammond) Ltd
Notes to the Financial Statements
For the Period 1 October 2024 to 31 March 2025

1. General Information

The Lindens (Stoke Hammond) Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 08337708 . The registered office is Suite 311 Harrow Business Centre, 429-433 Pinner Road, Harrow, HA1 4HN.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover represents the value of the fees receivable in respect of services rendered to our residents.

2.3. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill represents the difference between amounts paid on the cost of a business combination and the acquirer's interest in the fair value of identifiable assets and liabilities acquired at the date of acquisition. Subsequent to initial recognition, goodwill is measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill is amortised on a straight-line basis to the statement of income and retained earnings over its useful economic life of 10 years.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. 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	over 50 Years
Plant & Machinery	over 4 years

2.5. Financial Instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

The Lindens (Stoke Hammond) Ltd
Notes to the Financial Statements (continued)
For the Period 1 October 2024 to 31 March 2025

2.6. Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable 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.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits

2.7. Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2.8. Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

3. Average Number of Employees

Average number of employees, including directors, during the period was: 64 (2024: 61)

4. Intangible Assets

	Goodwill
	£
Cost	
As at 1 October 2024	100,000
As at 31 March 2025	100,000
Amortisation	
As at 1 October 2024	-
Provided during the period	100,000
As at 31 March 2025	100,000
Net Book Value	
As at 31 March 2025	-
As at 1 October 2024	100,000

5. Tangible Assets

	Land & Property	Plant & Machinery	Total
	£	£	£
Cost or Valuation			
As at 1 October 2024	4,168,997	77,849	4,246,846
Additions	-	406	406
As at 31 March 2025	4,168,997	78,255	4,247,252

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The Lindens (Stoke Hammond) Ltd
Notes to the Financial Statements (continued)
For the Period 1 October 2024 to 31 March 2025

Depreciation

As at 1 October 2024	777,041	66,444	843,485
Provided during the period	40,231	2,369	42,600
As at 31 March 2025	817,272	68,813	886,085

Net Book Value

As at 31 March 2025	3,351,725	9,442	3,361,167
As at 1 October 2024	3,391,956	11,405	3,403,361

6. Debtors

	31 March 2025	30 September 2024
	£	£
Due within one year		
Other debtors	8,629	661,338

7. Creditors: Amounts Falling Due Within One Year

	31 March 2025	30 September 2024
	£	£
Trade creditors	18,983	8,064
Bank loans and overdrafts	-	125,384
Corporation tax	-	280,617
Other taxes and social security	9,064	31,414
Other creditors	176,646	111,017
Accruals and deferred income	4,000	-
Amounts owed to group undertakings	1,541,467	-
	1,750,160	556,496

8. Creditors: Amounts Falling Due After More Than One Year

	31 March 2025	30 September 2024
	£	£
Bank loans	-	1,454,966

9. Share Capital

	31 March 2025	30 September 2024
	£	£
Allotted, Called up and fully paid	100	100

10. FRC's Ethical Standard - Provision Available for Small Entities

In common with other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

11. Ultimate Parent Undertaking and Controlling Party

The company's immediate and ultimate parent undertaking is BCH Esates Limited . BCH Esates Limited was incorporated in (Please enter country of incorporation). Copies of the group accounts may be obtained from the Suite 311, Harrow Business Centre, 429-433 Pinner Road, Harrow, United Kingdom, HA1 4HN . The ultimate controlling party is BCH Esates Limited who controls 100% of the shares of The Lindens (Stoke Hammond) Ltd .

The Lindens (Stoke Hammond) Ltd
Notes to the Financial Statements (continued)
For the Period 1 October 2024 to 31 March 2025

12. Audit Information

The auditor's report on the accounts of The Lindens (Stoke Hammond) Ltd for the period ended 31 March 2025 was unqualified.

The auditor's report was signed by Opinder Singh Sawhney , Statutory Auditor.

Sawhney Consulting
Harrow Business Centre
429-433 Pinner Road
Harrow
HA1 4HN

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.