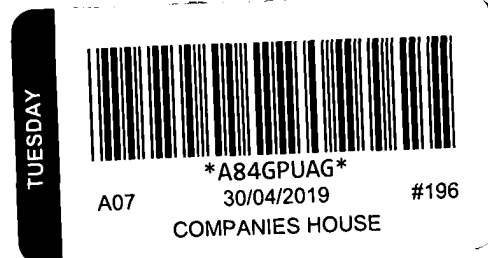


# **MHC (Social Care) Limited**

Registered number: 11042576

## **Annual report**

**For the period from 1 November 2017  
to 30 June 2018**



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**MHC (SOCIAL CARE) LIMITED**

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**COMPANY INFORMATION**

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<b>Directors</b>	Mental Health Care (UK) Limited (appointed 20 November 2018) B A MacGlashan (appointed 31 May 2018) S Owen (appointed 1 February 2018) R Worthington (appointed 1 February 2018, resigned 5 October 2018) H Gilbert (appointed 1 February 2018, resigned 21 September 2018) R E Sandick (appointed 5 December 2018) K Moore (appointed 1 November 2017, resigned 31 May 2018) A Dean (appointed 7 January 2019)
<b>Registered number</b>	11042576
<b>Registered office</b>	Alexander House Highfield Park Llandyrnog Denbighshire LL16 4LU
<b>Independent auditor</b>	Mazars LLP Chartered Accountants & Statutory Auditor 14th Floor The Plaza 100 Old Hall Street Liverpool L3 9QJ
<b>Bankers</b>	Barclays Bank plc 3rd Floor Windsor Court 3 Windsor Place Cardiff CF10 3ZL

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**MHC (SOCIAL CARE) LIMITED**

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## **MHC (SOCIAL CARE) LIMITED**

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### **STRATEGIC REPORT FOR THE PERIOD ENDED 30 JUNE 2018**

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#### **Business review**

The company was incorporated on 1 November 2017 with a view to being an intermediate holding company, holding the shares in group companies engaged in the care of people with learning disabilities.

The financial performance information is included in the Statement of Comprehensive Income and Balance Sheet.

#### **Future developments**

The company's strategy is to continually improve the quality of the services provided and to increase its capacity.

This will be delivered through:

- continued investment into the development of clinical and management teams;
- refurbishment of existing properties; and
- strategic acquisitions.

#### **Principal risks and uncertainties**

The directors consider the key risks and uncertainties facing the company are those which relate to its subsidiary undertakings as follows:

Competitive pressure in a market for specialist challenging behaviour services is a continuing risk for the company as a number of alternative providers exist across the UK. The group continues to mitigate for this risk by developing services which are sufficiently differentiated from the competition by means of both the behavioural models applied and the niche client groups cared for by the group.

The service users are wholly funded by public sector sources. Consequently the group is therefore exposed to risks surrounding changes in government policies and the impact of enacted and planned reductions in spending on health and social care. This risk is mitigated by providing robust evidence of quality and service user outcomes, as well as ensuring that the group continues to contract with a wide range of funding providers. The group will continue to review and amend its cost base to counteract funding changes.

The directors have considered the MHC group and subsidiary companies trading and cash flows for the foreseeable future taking into account reasonably possible changes in trading performance. After making enquiries and taking into account the uncertainties arising from the current economic circumstances, the directors have a reasonable expectation that the company and the MHC group have adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and financial statements.

#### **Brexit risk implications**

The terms on which the United Kingdom may withdraw from the European Union are not clear and therefore it is not possible to fully evaluate the level of risk to the company. However, Management does not regard the level of risk as significant as the company's customers are UK based.

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**MHC (SOCIAL CARE) LIMITED**

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**STRATEGIC REPORT (CONTINUED)  
FOR THE PERIOD ENDED 30 JUNE 2018**

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**Financial key performance indicators**

As an Intermediate parent company, the aim of the company is to make a profit. Management uses this intermediate parent company to monitor key performance indicators of its subsidiary companies on a consolidated basis. The KPI's monitored include average occupancy, cash position and EBITDAR. The EBITDAR is defined as operating profit plus depreciation, amortisation, interest, taxation and property rental charges.

This report was approved by the board and signed on its behalf.



.....  
**A Crow on behalf of Mental Health Care (UK) Limited**  
Director

Date: 30/4/19

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## **MHC (SOCIAL CARE) LIMITED**

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### **DIRECTORS' REPORT FOR THE PERIOD ENDED 30 JUNE 2018**

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The directors present their report and the financial statements for the period ended 30 June 2018.

#### **Principal activity**

The company was incorporated on 1 November 2017. The company's principal activity is the management of a group of companies engaged in the care of people with learning disabilities.

#### **Results and dividends**

The profit for the period, after taxation, amounted to £4,999.

The directors do not recommend the payment of a final dividend.

#### **Directors**

The directors who served during the period were:

B A MacGlashan (appointed 31 May 2018)  
S Owen (appointed 1 February 2018)  
R Worthington (appointed 1 February 2018, resigned 5 October 2018)  
H Gilbert (appointed 1 February 2018, resigned 21 September 2018)  
K Moore (appointed 1 November 2017, resigned 31 May 2018)

#### **Directors' responsibilities statement**

The directors are responsible for preparing the Strategic Report, the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the 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 the directors 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 company and of the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company's financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are 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 to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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**MHC (SOCIAL CARE) LIMITED**

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**DIRECTORS' REPORT (CONTINUED)  
FOR THE PERIOD ENDED 30 JUNE 2018**

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**Matters covered in the strategic report**

The company has chosen in accordance with Companies Act 2006, s. 414C(11) to set out in the company's strategic report information required by Schedule 7 of the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008 to be contained in the directors' report. It has done so in respect of future developments and financial instruments.

**Disclosure of information to auditor**

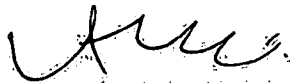
Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

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

**Auditor**

The auditor, Mazars LLP, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

This report was approved by the board and signed on its behalf.



.....  
**A Crow on behalf of Mental Health Care (UK) Limited**  
Director

Date: 30/4/19

# **Independent auditor's report to the members of MHC (Social Care) Limited**

## **Opinion**

We have audited the financial statements of MHC (Social Care) Limited (the 'company') for the period from 1 November 2017 to 30 June 2018 which comprise the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity 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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 June 2018 and of its profit for the 8 month period 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.

## **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 company 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.

## **The impact of uncertainties due to Britain exiting the European Union on our audit**

The directors' view on the impact of Brexit is disclosed on page 1.

The terms on which the United Kingdom may withdraw from the European Union are not clear, and it is therefore not currently possible to evaluate all the potential implications to the company's trade, customers, suppliers and the wider economy.

We considered the impact of Brexit on the company as part of our audit procedures, applying a standard firm wide approach in response to the uncertainty associated with the company's future prospects and performance.

However, no audit should be expected to predict the unknowable factors or all possible implications for the company and this is particularly the case in relation to Brexit.

## Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's 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.

In connection with our audit of the financial statements, 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 or a material misstatement of the other information. 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.

## Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Strategic Report and the Directors' Report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report have been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report or the Directors' 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:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements 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.

## Responsibilities of directors

As explained more fully in the directors' responsibilities statement set out on page 3, the directors 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 directors 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 directors are responsible for assessing the company'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 directors either intend to liquidate the company 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.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Use of the audit report

This report is made solely to the company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company'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 company and the company's members as a body for our audit work, for this report, or for the opinions we have formed.



Gareth Hitchmough (Senior Statutory Auditor)

for and on behalf of Mazars LLP  
Chartered Accountants and Statutory Auditor  
14<sup>th</sup> Floor, The Plaza,  
100 Old Hall Street  
Liverpool  
L3 9QJ

30 April 2019

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**MHC (SOCIAL CARE) LIMITED**

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**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE PERIOD ENDED 30 JUNE 2018**

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	Note	8 months ended 30 June 2018 £
Turnover		2,207,548
Cost of sales		(29)
<b>Gross profit</b>		<u>2,207,519</u>
Administrative expenses		(2,216,210)
Other operating income	3	13,690
<b>Profit before tax</b>		<u>4,999</u>
Tax on profit	6	-
<b>Profit for the financial period</b>		<u><u>4,999</u></u>

There was no other comprehensive income for 2018 (2017: £NIL).

The notes on pages 11 to 18 form part of these financial statements.

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**MHC (SOCIAL CARE) LIMITED**  
**REGISTERED NUMBER: 11042576**

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**BALANCE SHEET**  
**AS AT 30 JUNE 2018**

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	Note	2018 £	2018 £
<b>Fixed assets</b>			
Investments	7		109
<b>Current assets</b>			
Debtors: amounts falling due within one year	8	2,208,129	
		<u>2,208,129</u>	
Creditors: amounts falling due within one year	9	(2,203,030)	
		<u></u>	
<b>Net current assets</b>			5,099
<b>Net assets</b>			<u>5,208</u>
<b>Capital and reserves</b>			
Called up share capital	10		209
Profit and loss account	11		4,999
			<u>5,208</u>

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:



.....  
**A Crow on behalf of Mental Health Care (UK) Limited**  
Director

Date: 30/4/19

The notes on pages 11 to 18 form part of these financial statements.

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**MHC (SOCIAL CARE) LIMITED**

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**STATEMENT OF CHANGES IN EQUITY  
FOR THE PERIOD ENDED 30 JUNE 2018**

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	<b>Called up share capital</b>	<b>Profit and loss account</b>	<b>Total equity</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Profit for the period	-	4,999	4,999
<b>Contributions by and distributions to owners</b>			
Shares issued during the period	209	-	209
<b>At 30 June 2018</b>	<u>209</u>	<u>4,999</u>	<u>5,208</u>

The notes on pages 11 to 18 form part of these financial statements.

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## MHC (SOCIAL CARE) LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2018

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#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

MHC (Social Care) Limited is a private company limited by shares, incorporated in the United Kingdom and registered in England & Wales. The registered office is Alexander House, Highfield Park, Llandyrnog, Denbighshire, LL16 4LU.

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

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

The following principal accounting policies have been applied:

##### 1.2 Financial reporting standard 102 - reduced disclosure exemptions

The company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 4 Statement of Financial Position paragraph 4.12(a)(iv);
- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.41(b), 11.41(c), 11.41(e), 11.41(f), 11.42, 11.44 to 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26 to 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirements of Section 33 Related Party Disclosures paragraph 33.7.

This information is included in the consolidated financial statements of Mental Health Care (UK) Limited as at 30 June 2018 and these financial statements may be obtained from the Registrar of Companies whose address is Companies House, Crown Way, Cardiff, CF14 3UZ..

##### 1.3 Exemption from preparing consolidated financial statements

The company is a parent company that is also a subsidiary included in the consolidated financial statements of its immediate parent undertaking established under the law of an EEA state and is therefore exempt from the requirement to prepare consolidated financial statements under section 400 of the Companies Act 2006.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 JUNE 2018**

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**1. Accounting policies (continued)**

**1.4 Going concern**

Liquidity is managed on a group wide basis with the group currently not being reliant on external finance and does not expect to be so for the foreseeable future. The board has sought and received confirmation from its parent company that they will continue to provide support to the company for at least 12 months from the date of these financial statements.

The board has considered the group's and the company's future trading and cash flows for the foreseeable future, taking into account reasonably possible changes in trading performance, and has concluded that the group has adequate resources to continue in operational existence for the foreseeable future. The financial statements are thus prepared on a going concern basis.

**1.5 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes and is in respect of management fees.

**1.6 Valuation of investments**

Investments in subsidiaries are measured at cost less accumulated impairment.

**1.7 Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**1.8 Financial instruments**

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

**1.9 Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**1.10 Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

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**MHC (SOCIAL CARE) LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 JUNE 2018**

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**2. Judgments in applying accounting policies and key sources of estimation uncertainty**

In applying the company's accounting policies, the directors are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The directors' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made and are based on historical experience and other factors that are considered to be applicable. Due to the inherent subjectivity involved in making such judgements, estimates and assumptions the actual results and outcomes may differ.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustment to the carrying values of assets and liabilities.

**3. Other operating income**

	<b>8 months ended 30 June 2018 £</b>
Consultancy fees	13,690
	<u>13,690</u>

**4. Auditor's remuneration**

	<b>8 months ended 30 June 2018 £</b>
Fees payable to the company's auditor and its associates for the audit of the company's annual financial statements	1,500
	<u>1,500</u>

The company has taken advantage of the exemption not to disclose amounts paid for non audit services as these are disclosed in the group accounts of the parent company.

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**MHC (SOCIAL CARE) LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 JUNE 2018**

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**5. Employees**

Staff costs were as follows:

	<b>8 months ended 30 June 2018 £</b>
Wages and salaries	6,409
Social security costs	437
Cost of defined contribution scheme	20
	<hr/>
	6,866
	<hr/>

The average monthly number of employees, including the directors, during the period was as follows:

	<b>8 months ended 30 June 2018 No.</b>
Service management and care staff	1
	<hr/>

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**MHC (SOCIAL CARE) LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 JUNE 2018**

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**6. Taxation**

**8 months  
ended  
30 June  
2018  
£**

**Corporation tax**

Current tax on profits for the year

-

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**Factors affecting tax charge for the period**

The tax assessed for the period is lower than the standard rate of corporation tax in the UK of 19%. The differences are explained below:

**8 months  
ended  
30 June  
2018  
£**

Profit on ordinary activities before tax

4,999

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Profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 19%

950

**Effects of:**

Group relief

(950)

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**Total tax charge for the period**

-

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**Factors that may affect future tax charges**

UK corporation tax rates are to reduce to 17% from 1 April 2020.

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**MHC (SOCIAL CARE) LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 JUNE 2018**

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**7. Fixed asset investments**

	<b>Investments in subsidiary companies £</b>
<b>Cost or valuation</b>	
Additions	109
At 30 June 2018	<u>109</u>

**Subsidiary undertakings**

The following were subsidiary undertakings of the company:

<b>Name</b>	<b>Registered office</b>	<b>Class of shares</b>	<b>Holding</b>
Mental Health Care (Avalon) Limited	Alexander House, Highfield Park, Llandyrnog, Denbighshire, LL16 4LU	Ordinary	100%
Mental Health Care (Clwyd) Limited	Alexander House, Highfield Park, Llandyrnog, Denbighshire, LL16 4LU	Ordinary	100%
Mental Health Care (Community) Limited	Alexander House, Highfield Park, Llandyrnog, Denbighshire, LL16 4LU	Ordinary	100%
Mental Health Care (Highfield Park) Limited	Alexander House, Highfield Park, Llandyrnog, Denbighshire, LL16 4LU	Ordinary	100%
Mental Health Care (Rockfield) Limited	Alexander House, Highfield Park, Llandyrnog, Denbighshire, LL16 4LU	Ordinary	100%
Mental Health Care (Wirral) Limited	20 Nicholas Street, Chester, CH1 2NX	Ordinary	100%

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**MHC (SOCIAL CARE) LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 JUNE 2018**

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**8. Debtors**

	<b>2018 £</b>
Amounts owed by group undertakings	2,207,439
Prepayments and accrued income	690
	<u>2,208,129</u>

**9. Creditors: Amounts falling due within one year**

	<b>2018 £</b>
Trade creditors	5,420
Amounts owed to group undertakings	2,193,794
Other taxation and social security	521
Other creditors	45
Accruals and deferred income	3,250
	<u>2,203,030</u>

**10. Share capital**

	<b>2018 £</b>
<b>Allotted, called up and fully paid</b>	
209 Ordinary shares of £1 each	<u>209</u>

**Issue of shares during the period**

209 Ordinary £1 shares were issued during the period with a total aggregate nominal value of £209. The consideration received in respect of this issue was £100 cash and £109 by way of intercompany balance.

**11. Reserves****Profit and loss account**

The profit & loss account comprises accumulated profits and losses less any dividends declared by the balance sheet date.

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**MHC (SOCIAL CARE) LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 JUNE 2018**

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**12. Pension commitments**

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £20. Contributions totalling £45 were payable to the fund at the balance sheet date and are included in creditors.

**13. Related party transactions**

The company has taken advantage of the exemption in FRS 102 section 33 not to disclose transactions with other wholly owned members of the group.

No other transactions with related parties were undertaken such as are required to be disclosed under FRS102 section 33.

**14. Controlling party**

The company's ultimate parent undertaking is Mental Health Care (UK) Limited, a company registered in England and Wales, which prepares consolidated financial statements. As at 30 June 2018 the company's ultimate controlling party was Mrs J Adey. On 19 October 2018 the ultimate parent undertaking became MRA UK Investments Limited.