

# **Mental Health Care (Plas Coch) Limited**

Registered number: 03335309

## **Information for filing with the Registrar**

**For the year ended 30 June 2023**

WEDNESDAY



\*ACZSSLKG\*

A12

27/03/2024

#295

COMPANIES HOUSE

**MENTAL HEALTH CARE (PLAS COCH) LIMITED**  
**REGISTERED NUMBER: 03335309**

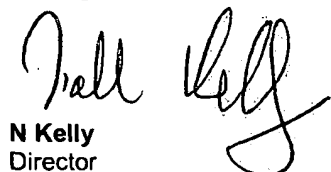
**BALANCE SHEET**  
**AS AT 30 JUNE 2023**

	Notes	2023 £	2023 £	2022 £	2022 £
<b>Current assets</b>					
Debtors: amounts falling due within one year		-	-	-	-
Cash at bank and in hand	2	3,708		3,708	
		<u>3,708</u>		<u>3,708</u>	
Creditors: amounts falling due within one year	3	(2,283,328)		(2,283,328)	
<b>Net current liabilities</b>			(2,279,620)		(2,279,620)
<b>Total assets less current liabilities</b>			(2,279,620)		(2,279,620)
<b>Net liabilities</b>			<u>(2,279,620)</u>		<u>(2,279,620)</u>
<b>Capital and reserves</b>					
Called up share capital	4		2		2
Profit and loss account	5		(2,279,622)		(2,279,622)
			<u>(2,279,620)</u>		<u>(2,279,620)</u>

**STATEMENTS**

- For the year ending 30 June 2023 the company was entitled to exemption under section 480 of the Companies Act 2006 relating to dormant companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

And signed on their behalf by:

  
**N Kelly**  
 Director

Date: 21.03.24

The notes on pages 5 to 9 form part of these financial statements.

## **MENTAL HEALTH CARE (PLAS COCH) LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

#### **1. Accounting policies**

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

Mental Health Care (Plas Coch) 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.

##### **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 MRA UK Investments Limited as at 30 June 2023 and these financial statements may be obtained from the Registrar of Companies whose address is Companies House, Crown Way, Cardiff, CF14 3UZ.

##### **1.3 Going concern**

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 Company though ceased trading in the previous period and accordingly the financial statements have been prepared on a basis other than that of a going concern. No further adjustments are required as a result of this.

The company itself has ceased to trade and as such the financial statements have been prepared on a basis other than that of a going concern.

## **MENTAL HEALTH CARE (PLAS COCH) LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

#### **1. Accounting policies (continued)**

##### **1.4 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

##### **1.5 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.

##### **1.6 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.

##### **1.7 Provisions for liabilities**

Provisions are made where an event has taken place that gives the company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the Profit and Loss Account in the year that the company becomes aware of the obligation, and are measured at the best estimate at the Balance Sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance Sheet.

## **MENTAL HEALTH CARE (PLAS COCH) LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

#### **1. Accounting policies (continued)**

##### **1.8 Current and deferred taxation**

The tax expense for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the Balance Sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**MENTAL HEALTH CARE (PLAS COCH) LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**2. Cash and cash equivalents**

	<b>2023 £</b>	<b>2022 £</b>
Cash at bank and in hand	<u>3,708</u>	<u>3,708</u>

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

	<b>2023 £</b>	<b>2022 £</b>
Trade creditors	-	-
Amounts owed to group undertakings	2,282,434	2,282,434
Corporation tax	894	894
Other taxation and social security	-	-
Other creditors	-	-
Accruals and deferred income	-	-
	<u>2,283,328</u>	<u>2,283,328</u>

**4. Share capital**

	<b>2023 £</b>	<b>2022 £</b>
<b>Allotted, called up and fully paid</b>		
2 (2022 - 2) Ordinary shares of £1 each	<u>2</u>	<u>2</u>

**5. Reserves**

**Profit & loss account**

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

## **MENTAL HEALTH CARE (PLAS COCH) LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

#### **6. 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.

#### **7. Ultimate parent undertaking and controlling party**

The company's ultimate parent undertaking is MRA UK Investments Limited, a company registered in England and Wales, which prepares consolidated statements. At 30 June 2023 the company's ultimate controlling party was Mr M Adey.

#### **8. Employees**

The average monthly number of employees excluding directors, during the year was nil (2022 - nil).