

Company Number: 03233603

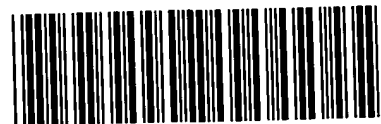
**Alliance Home Care (Learning Disabilities) Limited**

**Amended Reports and Financial Statements**

**for the financial year ended 31 December 2019**

**Lowry & Associates**  
Chartered Accountants and Statutory Auditors  
70 Northumberland Road  
Ballsbridge  
Dublin 4  
D04 VH66  
Ireland

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# **Alliance Home Care (Learning Disabilities) Limited**

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**Alliance Home Care (Learning Disabilities) Limited**  
**DIRECTOR AND OTHER INFORMATION**

<b>Director</b>	Eugene Kavanagh
<b>Company Number</b>	03233603
<b>Registered Office and Business Address</b>	Throwleigh Lodge Ridgeway Horsell Woking GU21 4QR United Kingdom
<b>Auditors</b>	Lowry & Associates Chartered Accountants and Statutory Auditors 70 Northumberland Road Ballsbridge Dublin 4 D04 VH66 Ireland
<b>Bankers</b>	National Westminster Bank PLC 250 Bishopsgate London EC2M 4AA United Kingdom
<b>Solicitors</b>	A&L Goodbody LLP 42-46 Fountain Street Belfast BT1 5EB United Kingdom

# **Alliance Home Care (Learning Disabilities) Limited**

## **STRATEGIC REPORT**

for the financial year ended 31 December 2019

### **Review of the Company's Business**

The company's principal activity continued to be the provision of residential care for adults with learning and physical disabilities and sensory needs.

### **Principal Risks and Uncertainties**

The Company has identified that the key risks and uncertainties the Company faces relate to the risk of a decrease in occupancy, the risk of increased salary costs and the potential increase in compliance requirements in accordance with company, health and safety, taxation and other legislation.

The Company mitigates these risks as follows:

The Company continually monitors the level of activity, prepares and monitors its budgets targets and projections;

The Company ensures that increases in income are agreed in advance of increases in salary costs; and

The Company closely monitors emerging changes to regulations and legislation on an on-going basis.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, service users and visitors to the property.

### **Development and Performance**

Turnover has declined by 12.7% to £1,878,878 in the current financial year. The director believes that turnover should remain steady in the coming year as services adapt to manage the effects of the COVID-19 pandemic, and receive financial support from the government.

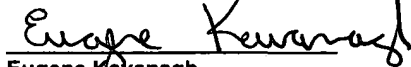
### **Financial Key Performance Indicators**

The total assets of the business have increased by £1,537,270 to £2,809,097 the total liabilities have increased by £1,797,755 to £3,556,616, resulting in a decrease in net assets of £260,485. The director believes that the financial position of the company is satisfactory.

### **Other Key Performance Indicators**

A non-financial key performance indicator for the company is the occupancy level. This is reviewed on a weekly basis by management to ensure the profitability of the company and of the group.

On behalf of the board



Eugene Kavanagh  
Director

Date: 13/07/21

## **Alliance Home Care (Learning Disabilities) Limited**

### **DIRECTOR'S REPORT**

for the financial year ended 31 December 2019

The director presents their report and the audited financial statements for the financial year ended 31 December 2019.

#### **Principal Activity**

The company's principal activity continued to be the provision of residential care for adults with learning and physical disabilities and sensory needs.

#### **Results and Dividends**

The loss for the financial year after providing for depreciation amounted to £(260,485) (2018 - £(22,607)).

The director does not recommend payment of a dividend.

#### **Director**

The director who served during the financial year is as follows:

Eugene Kavanagh

There were no changes in shareholdings between 31 December 2019 and the date of signing the financial statements.

#### **Future Developments**

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

#### **Post Balance Sheet Events**

There have been no significant events affecting the company since the financial year-end.

#### **Political Contributions**

The company did not make any disclosable political donations in the current financial year.

#### **Employee Involvement**

Employees are kept as fully informed as practicable about developments within the business. It is the policy of the company to offer opportunities to all employees having regard to their aptitudes and abilities in relation to jobs available.

# Alliance Home Care (Learning Disabilities) Limited

## DIRECTOR'S REPORT

for the financial year ended 31 December 2019

### Statement of Director's Responsibilities

The director is responsible for preparing the Strategic Report, Director's Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the director 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 director is required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting 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 financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company 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 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.

In so far as the director is aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the director has taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

### Auditors

Fairman Harris resigned as auditors during the financial year and the director appointed Lowry & Associates, (Chartered Accountants), to fill the vacancy.

### Financial risk management

The Company's operations expose it to a variety of financial risks that include liquidity risk, credit risk, interest rate risk and foreign exchange risk. The Company has risk management policies in place to manage the financial exposures.

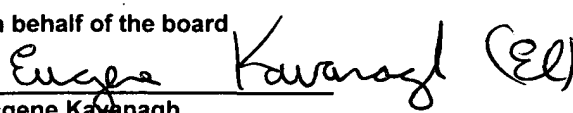
**Liquidity risk:** The Company maintains adequate bank facilities to ensure sufficient short term finance for continuing operations.

**Credit risk:** The Company has implemented credit control policies that require appropriate checks on potential customers. Overall exposure to any customer is managed through credit limits.

**Interest rate risk:** The Company manages its exposure to interest rate risk by maintaining an appropriate balance of fixed and variable rate debt.

**Foreign exchange risk:** The Company undertakes a small number of foreign transactions, principally in euros. No hedging takes place.

On behalf of the board

  
Eugene Kavanagh  
Director

Date: 13/07/21

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Shareholders of Alliance Home Care (Learning Disabilities) Limited**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the financial statements of Alliance Home Care (Learning Disabilities) Limited ('the company') for the financial year ended 31 December 2019 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and notes to the financial statements, including significant accounting policies set out in note 2. 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, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2019 and of its loss for the financial 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.

#### **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.

#### **Conclusions relating to going concern**

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

- the director's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the director has 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 other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The director is responsible for the other information contained within the annual report. 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.

#### **Opinion 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 Director's Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Director's Report have been prepared in accordance with applicable legal requirements.

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

In the light of our 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 and the Director's Report.

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; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of director's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## **INDEPENDENT AUDITOR'S REPORT**

### **to the Shareholders of Alliance Home Care (Learning Disabilities) Limited**

#### **Responsibilities of director for the financial statements**

As explained more fully in the Statement of Director's Responsibilities, the director is 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 they 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 director is 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 management either intends to liquidate the company or to cease operations, or has 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 contained in the appendix to this report, located at page 9, which is to be read as an integral part of our report.

#### **Use of our 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.

  
David Bolger (Senior Statutory Auditor)  
for and on behalf of  
**LOWRY & ASSOCIATES**  
Chartered Accountants and Statutory Auditors  
70 Northumberland Road  
Ballsbridge  
Dublin 4  
D04 VH66  
Ireland

Date: 13<sup>th</sup> July 2021



## **Alliance Home Care (Learning Disabilities) Limited**

# **APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT**

### **Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Alliance Home Care (Learning Disabilities) Limited**  
**PROFIT AND LOSS ACCOUNT**  
for the financial year ended 31 December 2019

	Notes	2019 £	2018 £
<b>Turnover</b>	<b>3</b>	<b>1,878,876</b>	<b>2,151,430</b>
Cost of sales		<u>(1,512,021)</u>	<u>(1,850,192)</u>
<b>Gross profit</b>		<b>366,855</b>	<b>301,238</b>
Administrative expenses		<u>(591,095)</u>	<u>(284,787)</u>
Other operating income		<u>3,683</u>	<u>4,856</u>
<b>Operating (loss)/profit</b>	<b>4</b>	<b>(220,557)</b>	<b>21,307</b>
Interest payable and similar expenses	<b>5</b>	<u>(39,928)</u>	<u>(43,914)</u>
<b>Loss before taxation</b>		<b>(260,485)</b>	<b>(22,607)</b>
Tax on loss	<b>7</b>	<u>-</u>	<u>-</u>
<b>Loss for the financial year</b>		<b>(260,485)</b>	<b>(22,607)</b>
<b>Total comprehensive income</b>		<b>(260,485)</b>	<b>(22,607)</b>

**Alliance Home Care (Learning Disabilities) Limited**

Company Number: 03233603

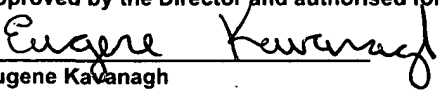
**BALANCE SHEET**

as at 31 December 2019

	Notes	2019 £	2018 £
<b>Fixed Assets</b>			
Tangible assets	8	1,077,908	1,074,550
<b>Current Assets</b>			
Debtors	9	1,576,126	178,227
Cash and cash equivalents		155,063	19,050
		1,731,189	197,277
<b>Creditors: Amounts falling due within one year</b>	10	(3,052,175)	(1,192,034)
<b>Net Current Liabilities</b>		(1,320,986)	(994,757)
<b>Total Assets less Current Liabilities</b>		(243,078)	79,793
<b>Creditors</b>			
Amounts falling due after more than one year	11	(504,441)	(566,827)
<b>Provisions for liabilities</b>	13	(24,650)	(24,650)
<b>Net Liabilities</b>		(772,169)	(511,684)
<b>Capital and Reserves</b>			
Called up share capital	14	100	100
Profit and Loss Account		(772,269)	(511,784)
<b>Shareholders' Deficit</b>		(772,169)	(511,684)

Approved by the Director and authorised for issue on

13/07/21

  
Eugene Kavanagh  
Director

**Alliance Home Care (Learning Disabilities) Limited**  
**STATEMENT OF CHANGES IN EQUITY**  
as at 31 December 2019

	Share capital	Retained earnings	Total
	£	£	£
<b>At 1 January 2018</b>	-	(489,177)	(489,177)
Loss for the financial year	-	(22,607)	(22,607)
<b>At 31 December 2018</b>	100	(511,784)	(511,684)
Loss for the financial year	-	(260,485)	(260,485)
<b>At 31 December 2019</b>	<b>100</b>	<b>(772,269)</b>	<b>(772,169)</b>

# **Alliance Home Care (Learning Disabilities) Limited**

## **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2019

### **1. GENERAL INFORMATION**

Alliance Home Care (Learning Disabilities) Limited is a company limited by shares incorporated and registered in the United Kingdom. The registered number of the company is 03233603. The registered office of the company is Throwleigh Lodge, Ridgeway, Horsell, Woking, GU21 4QR, United Kingdom which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Director's Report. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the company.

### **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### **Statement of compliance**

The financial statements of the company for the financial year ended 31 December 2019 have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102) issued by the Financial Reporting Council and in accordance with the Companies Act 2006.

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets.

#### **Cash flow statement**

The company has availed of the exemption in FRS 102 from the requirement to prepare a Statement of Cash Flows because it is a subsidiary undertaking for which the consolidated financial statements are publicly available.

#### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

#### **Judgements and key sources of estimation uncertainty**

The directors consider the accounting estimates and assumptions below to be its critical accounting estimates and judgements:

**Going Concern:** The directors have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

#### **Dividends**

Dividends to the company's equity shareholders are recognised as a liability of the company when approved by the company's shareholders.

Dividends on preference shares, which are classified as debt, are cumulative and payment is mandatory, and hence have been presented within 'Interest payable and similar charges'.

**Alliance Home Care (Learning Disabilities) Limited**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2019

continued

**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:

Land and buildings and freehold	-	No Depreciation
Plant and machinery	-	15% Reducing balance
Fixtures, fittings and equipment	-	15% Reducing balance
Motor vehicles	-	25% Reducing balance

**Trade and other debtors**

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Other financial assets including trade debtors arising from goods sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that debtor, which is normally the invoice price. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial assets are measured at amortised cost less impairment, where there is objective evidence of impairment.

**Cash and cash equivalents**

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

**Borrowing costs**

All loans made by the company are initially recorded at the amount of cash advanced plus transaction costs incurred, unless the arrangement constitutes, in effect, a financing transaction, in which case it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently loans made by the company are stated at amortised cost using the effective interest rate method less impairment, where there is objective evidence of impairment.

All borrowings by the company are initially recorded at the amount of cash received less separately incurred transaction costs, unless the arrangement constitutes, in effect, a financing transaction, in which case it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, borrowings are stated at amortised cost using the effective interest rate method.

The computation of amortised cost includes any issue costs, transaction costs and fees, and any discount or premium on settlement, and the effect of this is to amortise these amounts over the expected borrowing period. Loans with no stated interest rate and repayable within one year or on demand are not amortised. Loans and borrowings are classified as current assets or liabilities unless the borrower has an unconditional right to defer settlement of the liability for at least twelve months after the financial year end date.

**Provisions**

Provisions (i.e. liabilities of uncertain timing or amount) are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made.

**Trade and other 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.

Other financial liabilities, including trade creditors arising from goods purchased from suppliers on short-term credit, are initially measured at the undiscounted amount owed to the creditor, which is normally the invoice price. Liabilities that are settled within one year are not discounted. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Subsequently, other financial liabilities are measured at amortised cost.

# Alliance Home Care (Learning Disabilities) Limited

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

### Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions to defined contribution plans are expensed in the period to which they relate.

Short term benefits, including holiday pay, are recognised as an expense in the period in which employees have become entitled to the benefits as a result of service rendered to the company.

### Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at 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 tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account.

### Ordinary share capital

The ordinary share capital of the company is presented as equity.

### 3. TURNOVER

The whole of the company's turnover is attributable to its market in the United Kingdom and is derived from the principal activity of the provision of residential care for adults with learning and physical disabilities and sensory needs.

4.	OPERATING (LOSS)/PROFIT	2019 £	2018 £
	Operating (loss)/profit is stated after charging:		
	Depreciation of tangible fixed assets	10,087	8,628
		<u>10,087</u>	<u>8,628</u>
5.	INTEREST PAYABLE AND SIMILAR EXPENSES	2019 £	2018 £
	On bank loans and overdrafts	39,928	43,914
		<u>39,928</u>	<u>43,914</u>

**Alliance Home Care (Learning Disabilities) Limited**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2019

continued

**6. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed (including executive director) during the financial year was as follows:

	<b>2019 Number</b>	<b>2018 Number</b>
Staff	<b>60</b>	60

The staff costs comprise:

	<b>2019 £</b>	<b>2018 £</b>
Wages and salaries	<b>1,410,852</b>	1,567,703

**7. TAX ON LOSS**

	<b>2019 £</b>	<b>2018 £</b>
<b>Analysis of charge in the financial year</b>		
<b>Current tax:</b>		
Corporation tax	-	-
Loss taxable at 0.00%	<b>(260,485)</b>	(22,607)

No charge to tax arises as the company has incurred a loss in the financial year

**8. TANGIBLE FIXED ASSETS**

	<b>Land and buildings and freehold</b>	<b>Plant and machinery</b>	<b>Fixtures, fittings and equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
At 1 January 2019	1,030,203	222,715	8,606	16,885	1,278,409
Additions	-	7,145	-	6,300	13,445
At 31 December 2019	<b>1,030,203</b>	<b>229,860</b>	<b>8,606</b>	<b>23,185</b>	<b>1,291,854</b>
<b>Depreciation</b>					
At 1 January 2019	-	183,481	8,443	11,935	203,859
Charge for the financial year	-	7,234	41	2,812	10,087
At 31 December 2019	-	<b>190,715</b>	<b>8,484</b>	<b>14,747</b>	<b>213,946</b>
<b>Net book value</b>					
At 31 December 2019	<b>1,030,203</b>	<b>39,145</b>	<b>122</b>	<b>8,438</b>	<b>1,077,908</b>
At 31 December 2018	1,030,203	39,234	163	4,950	1,074,550



**Alliance Home Care (Learning Disabilities) Limited**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2019

continued

<b>9. DEBTORS</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade debtors	40,052	39,527
Amounts owed by group companies	1,490,373	-
Taxation (Note 12)	1,431	100
Prepayments and accrued income	44,270	138,600
	<u>1,576,126</u>	<u>178,227</u>

<b>10. CREDITORS</b>	<b>2019</b>	<b>2018</b>
<b>Amounts falling due within one year</b>	<b>£</b>	<b>£</b>
Short term loan	58,538	54,690
Trade creditors	5,874	72,699
Amounts owed to group companies	2,846,180	922,218
Other creditors	76,041	96,472
Accruals	65,542	45,955
	<u>3,052,175</u>	<u>1,192,034</u>

The repayment terms of trade creditors vary between on demand and ninety days. No interest is payable on trade creditors.

Tax and social insurance are subject to the terms of the relevant legislation. Interest accrues on late payment at the rate of 1% per month. No interest was due at the financial year end date.

The terms of the accruals are based on the underlying contracts.

<b>11. CREDITORS</b>	<b>2019</b>	<b>2018</b>
<b>Amounts falling due after more than one year</b>	<b>£</b>	<b>£</b>
Loan	504,441	566,827
	<u>504,441</u>	<u>566,827</u>
<b>Loans</b>		
Repayable in one year or less, or on demand (Note 10)	58,538	54,690
Repayable between one and two years	117,076	109,380
Repayable between two and five years	175,614	164,070
Repayable in five years or more	211,751	293,377
	<u>562,979</u>	<u>621,517</u>

The bank borrowings are secured by intercompany guarantees, debenture charge on all assets of the company and a legal charge on the company's freehold property.

<b>12. TAXATION</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Debtors:</b>		
VAT	1,431	100
	<u>1,431</u>	<u>100</u>

**Alliance Home Care (Learning Disabilities) Limited**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 December 2019

continued

**13. PROVISIONS FOR LIABILITIES**

The amounts provided for deferred taxation are analysed below:

	Other differences	Total	Total
	£	2019 £	2018 £
At financial year start	24,650	24,650	24,650
At financial year end	24,650	24,650	24,650

**14. SHARE CAPITAL**

Description	Number of shares	Value of units	2019 £	2018 £
Allotted, called up and fully paid Ordinary Shares	100	£1 each	100	100

**15. CAPITAL COMMITMENTS**

The company had no material capital commitments at the financial year-ended 31 December 2019.

**16. RELATED PARTY TRANSACTIONS**

Transactions with group companies include short-term loan amount due (to)/from the related party (£1,355,807) and (£922,218) -2018.

**17. PARENT COMPANY**

The company regards Wesley Limited as its parent company which is in turn owned by Ethika Healthcare Investments Limited at 51% and Hermes Trust at 49%. 100% of the share capital is held in trust for David McCabe.

**18. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the company since the financial year-end.

**ALLIANCE HOME CARE (LEARNING DISABILITIES) LIMITED**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019**

**NOT COVERED BY THE REPORT OF THE AUDITORS**

**THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS**

**Alliance Home Care (Learning Disabilities) Limited**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**TRADING STATEMENT**

for the financial year ended 31 December 2019

	2019 £	2018 £
<b>Sales</b>	<b>1,878,876</b>	<b>2,151,430</b>
<b>Cost of sales</b>		
Direct costs	87,005	79,664
Wages and salaries	1,410,852	1,567,703
Subcontract costs	14,164	202,825
	<b>1,512,021</b>	<b>1,850,192</b>
<b>Gross profit</b>	<b>366,855</b>	<b>301,238</b>
<b>Gross profit Percentage</b>	<b>19.5%</b>	<b>14.0%</b>
<b>Administrative expenses</b>		
Staff training	7,767	7,946
Rent payable	310,173	5,266
Rates	6,944	12,037
Insurance	12,518	10,671
Light and heat	34,445	8,778
Cleaning	19,615	19,425
Repairs and maintenance	39,880	38,641
Printing, postage and stationery	4,722	7,920
Telephone	3,877	7,164
Hire of equipment	3,257	3,934
Motor expenses	20,922	35,439
Legal and professional	14,888	9,715
Accountancy	4,762	4,762
Bank charges	1,283	1,609
Bad debts	1,192	12,166
General expenses	93,964	90,069
Subscriptions	799	617
Depreciation of tangible assets	10,087	8,628
	<b>591,095</b>	<b>284,787</b>
<b>Finance</b>		
Bank interest paid	39,928	43,914
<b>Miscellaneous income</b>		
Sundry income	3,683	4,856
<b>Net loss</b>	<b>(260,485)</b>	<b>(22,607)</b>