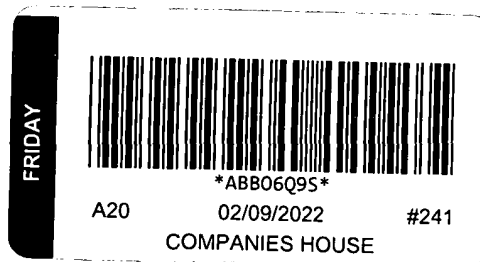


Registered number: 06601967

Consensus Community Support Limited

Annual report and financial statements

For the Year Ended 31 March 2022



Consensus Community Support Limited

Company Information

Directors	C J Easteal P B S Keys
Registered number	06601967
Registered office	3 The Courtyards Phoenix Square Wyncolls Road Colchester Essex CO4 9PE
Independent auditor	Deloitte LLP Statutory Auditor 1 Station Square Cambridge CB1 2GA
Bankers	Barclays Bank 1 Churchill Place Canary Wharf London E14 5HP
Solicitors	Dickson Minto Broadgate Tower 20 Primrose Street London EC2A 2EW

Consensus Community Support Limited

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Consensus Community Support Limited

Directors' report For the Year Ended 31 March 2022

The directors present their Annual report and the financial statements for the year ended 31 March 2022.

Principal activity and business review

The principal activity of the Company in the year under review was that of the provision of care services to care services to adults with learning difficulties and the directors expect this to continue for the foreseeable future.

Results and dividends

The profit for the year, after taxation, amounted to £443,650 (2021: £273,371).

There were no dividend payments in the year (2021: nil).

Directors

The directors who served during the year and up to the date of this report, except as noted, were:

C J Easteal
P B S Keys (appointed 4 April 2022)
E A Morgan (resigned 31 July 2022)

Directors' responsibilities statement

The directors are responsible for preparing the Annual 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 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 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 and then apply them consistently;
- make judgements 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.

Directors' Qualifying Third Party Indemnity Provisions

The directors of the Company have the benefit of a directors' and officers' insurance policy which was made during the year and was in place at the date of this report.

Consensus Community Support Limited

Directors' report (continued) For the Year Ended 31 March 2021

Covid 19

The UK government continued with various measures to contain the pandemic, including full lockdown measures, throughout 2021 and into 2022. The Coronavirus pandemic has resulted in significant disruptions in global economic activities, though the impact on the Company has been limited. The Company has been able to maintain normal operations within the guidelines of governmental requirements.

A full description of the Company and Group's response to the effects of the Coronavirus pandemic and its effects on the business and finance of the Company and the Group is to be found in the Report and Accounts of SSCP Pegasus Topco Limited.

Going concern

The Company seeks to manage financial risk by ensuring sufficient liquidity is available to foreseeable needs. Liquidity is monitored regularly on a Group basis by reference to forecasts and available facilities.

As a result of the above and having net current liabilities of £6,500,714 (2021: net current assets £122,787) at the end of the financial year the directors have reviewed forecasts for the next 18 months and taking into account the fact that the parent company has also agreed to provide continued support. The group does not believe that there are any material uncertainties which cast significant doubt on the ability of the Company to continue to adopt the going concern basis of accounting in preparing the annual financial statements.

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.

This confirmation is given and should be interpreted in accordance with the provisions of section 418 of the Companies Act 2006.

Auditor

Pursuant to Section 487 of the Companies Act 2006, Deloitte LLP will have been deemed to be reappointed and will therefore continue in office until further notice.

Small companies note

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board on 1 August 2022 and signed on its behalf.



.....
C J Easteal
Director

Consensus Community Support Limited

Independent auditor's report to the members of Consensus Community Support Limited

Report on the audit of the financial statements

Opinion

In our opinion the financial statements of Consensus Community Support Limited (the 'company'):

- give a true and fair view of the state of the company's affairs as at 31 March 2022 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements which comprise:

- the statement of comprehensive income;
- the statement of financial position;
- the statement of changes in equity; and
- the related notes 1 to 10.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

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 Financial Reporting Council's (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

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

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 directors are 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.

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 course of 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 this gives rise to material misstatement in the financial statements themselves. 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.

Consensus Community Support Limited

Independent auditor's report to the members of Consensus Community Support Limited (continued)

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, 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 FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We considered the nature of the company's industry and its control environment, and reviewed the company's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory frameworks that the company operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included UK Companies Act and tax legislation; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty. These included Care Standards Act, Health and Social Care Act, Care Quality Commission and GDPR.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

As a result of performing the above, we identified the greatest potential for fraud in the following area, and our specific procedures performed to address it them are described below:

- Revenue recognition – We have identified the recording of revenue as a fraud risk. In addressing the risk we audited a sample of the agreements in place to ensure the revenue has been recorded correctly, and used expectation testing based on occupancy levels at the homes to generate expected revenue and compared this to the actual recorded income.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

Consensus Community Support Limited

Independent auditor's report to the members of Consensus Community Support Limited (continued)

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management and legal counsel concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance

Report on other legal and regulatory requirements

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 directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

Matters on which we are required to report by exception

Under the Companies Act 2006 we are required to report in respect of the following matters 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; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

We have nothing to report in respect of these matters.

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.



Matthew Hall FCA (Senior statutory auditor)
For and on behalf of Deloitte LLP
Statutory Auditor
Cambridge
United Kingdom

Date: 1 August 2022

Consensus Community Support Limited

Statement of comprehensive income For the Year Ended 31 March 2022

	Note	2022 £	2021 £
Turnover		8,131,967	6,314,193
Cost of sales		(6,048,822)	(5,236,532)
Gross profit		2,083,145	1,077,661
Administrative expenses		(1,720,968)	(986,577)
Other operating income		251,908	183,777
Operating profit	2	614,085	274,861
Interest payable		(12,321)	(1,490)
Tax on profit		(158,114)	-
Profit for the year		443,650	273,371

There was no other comprehensive income for 2022 (2021: £nil).

The notes on pages 9 to 15 form part of these financial statements.

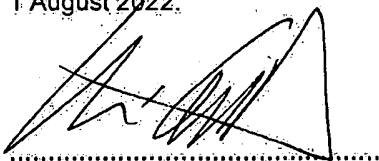
Consensus Community Support Limited
Registered number: 06601967

Statement of financial position
As at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	4	7,462,000	150,575
		<u>7,462,000</u>	<u>150,575</u>
Current assets			
Debtors	5	614,415	369,966
Cash at bank and in hand		234,168	821
		<u>848,583</u>	<u>370,787</u>
Creditors: amounts falling due within one year	6	(7,349,297)	(247,990)
Net current (liabilities)/assets		<u>(6,500,714)</u>	<u>122,787</u>
Total assets less current liabilities		<u>961,286</u>	<u>162,872</u>
Provisions for liabilities and charges			
Deferred tax		(244,264)	-
Net assets		<u><u>717,022</u></u>	<u><u>273,372</u></u>
Capital and reserves			
Called up share capital	7	1	1
Profit and loss account	=	716,021	273,371
Shareholders' funds		<u><u>717,022</u></u>	<u><u>273,372</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities. The notes on pages 9 to 15 form part of these financial statements.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 1 August 2022.



C J Easteal
Director

Consensus Community Support Limited

**Statement of changes in equity
For the Year Ended 31 March 2022**

	Called up share capital	Profit and loss account	Total equity
	£	£	£
At 1 April 2020	1	5,968,181	5,968,182
Profit and total comprehensive income for the year	-	273,371	273,371
Issue of share capital	1,203,584	-	1,203,584
Capital reduction	(1,203,584)	1,203,584	-
Dividend in specie paid	-	(7,171,765)	(7,171,765)
At 1 April 2021	1	273,371	273,372
Profit for the year	-	443,650	443,650
At 31 March 2022	1	717,021	717,022

The notes on pages 9 to 15 form part of these financial statements:

Consensus Community Support Limited

Notes to the financial statements For the Year Ended 31 March 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

Consensus Community Support Limited is a private company limited by shares, incorporated in the United Kingdom under the Companies Act 2006 and registered in England and Wales. The address of the registered office is given on the Company information page. The nature of the Company's operations and its principal activities are set out in the directors' report.

There are no employees employed by this Company (2021 - nil).

No directors have received remuneration in respect of their services to the Company (2021 - nil). The Company does not have any employment contracts with directors.

The financial statements have been prepared under the historical cost convention and in accordance with the provisions of FRS 102 Section 1A small entities issued by the Financial Reporting Council.

The functional currency of Consensus Community Support Limited is considered to be pounds sterling because that is the currency of the primary economic environment in which the Company operates.

The amendments issued by the FRC in December 2020 enable the Company to reflect the effects of transitioning from LIBOR to SONIA without giving rise to accounting impacts that would not provide useful information to users of financial statements. The Company is exposed to LIBOR in its intercompany loan arrangements. Further information on the effects of interest rate benchmark reform can be found in note 6.

Consensus Community Support Limited meets the definition of a qualifying entity under FRS 102 and has therefore taken advantage of the disclosure exemptions available to it in respect of its financial statements. Exemptions have been taken in relation to presentation of a cash flow statement, remuneration of key management personnel, and related party transactions.

1.2 Going concern

The Company seeks to manage financial risk by ensuring sufficient liquidity is available to foreseeable needs. Liquidity is monitored regularly on a Group basis by reference to forecasts and available facilities.

As a result of the above and having net current liabilities of £6,500,714 (2021: net current assets £122,787) at the end of the financial year the directors have reviewed forecasts for the next 18 months and taking into account the fact that the parent company has also agreed to provide continued support. The group does not believe that there are any material uncertainties which cast significant doubt on the ability of the Company to continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Consensus Community Support Limited

Notes to the financial statements (continued) For the Year Ended 31 March 2022

1. Accounting policies (continued)

1.3 Turnover

Turnover represents sales and services to third party customers in the health and social care sector, stated net of any applicable value added tax. Turnover is recognised when the services are provided with any fees invoiced in advance included within deferred income until the service is completed. All turnover is attributable to the UK and to the Company's principal activity.

1.4 Operating leases: the Company as lessee

Rentals paid under operating leases are charged to the Statement of comprehensive income on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

1.5 Taxation

Tax is recognised in the Statement of Comprehensive Income, 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 reporting 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 Statement of financial position 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 reporting date.

1.6 Tangible fixed assets

Land and buildings are fully equipped operational care homes, incorporating the land, buildings and any fixtures, fittings and equipment included with each care home. Up until 31 March 2020 these were valued annually. From this date the value at 31 March 2021 has been taken as deemed value and the assets are now depreciated.

Tangible fixed assets are stated at cost net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than freehold land and assets in the course of construction, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life.

Consensus Community Support Limited

Notes to the financial statements (continued) For the Year Ended 31 March 2022

1. Accounting policies (continued)

1.6 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, as per the table below.

Land and buildings	- 3% per annum (reducing balance)
Plant and machinery	- 20% per annum (reducing balance)

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of comprehensive income.

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 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.

1.9 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 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 ordinary shares.

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

Consensus Community Support Limited

Notes to the financial statements (continued) For the Year Ended 31 March 2022

2. Operating profit

The operating profit is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets	83,354	4,656
Other operating lease rentals	667,475	976,101
Government grants	(251,908)	(183,777)

In the year £252k (2021: £184k) was received in respect of the UK governments Coronavirus Job Retention Scheme and other Coronavirus support.

3. Auditor's remuneration

Remuneration of the auditor for audit services to the Company for the year ended 31 March 2022 of £16,225 (2021: £14,500) was borne by Consensus Support Services Limited, another Group company.

4. Tangible fixed assets

	Note	Land and buildings £	Plant & machinery £	Total £
Cost or valuation				
At 1 April 2021		251,818	-	251,818
Additions		848,980	1,357	850,337
Intergroup Asset Transfer – Group Simplification	9	6,928,496	49,088	6,977,584
Intergroup Asset Transfer		-	66,918	66,918
At 31 March 2022		8,029,294	117,363	8,146,657
Depreciation				
At 1 April 2021		101,243	-	101,243
Charge for the year on owned assets		83,354	-	83,354
Intergroup Asset Transfer – Group Simplification	9	457,276	40,776	498,052
Intergroup Asset Transfer		-	2,008	2,008
At 31 March 2022		641,873	42,784	684,657
Net book value				
At 31 March 2022		7,387,421	74,579	7,462,000
At 31 March 2021		150,575	-	150,575

Consensus Community Support Limited

**Notes to the financial statements (continued)
For the Year Ended 31 March 2022**

5. Debtors: Amounts falling due within one year

	2022 £	2021 £
Trade debtors	337,664	209,091
Prepayments	9,347	8,196
Accrued income	267,404	152,679
	<u>614,415</u>	<u>369,966</u>

Amounts owed by group undertakings and participating interests are repayable on demand and accrue no interest. Amounts owed by group undertakings and participating interests are not secured against any assets.

6. Creditors: Amounts falling due within one year

	2022 £	2021 £
Amounts owed to group undertakings	7,134,486	166,909
Corporation tax	-	-
Resident Loans	30,046	-
Trade Creditors	9,859	-
Other Creditors	-	21,318
Accruals	137,604	12,133
Deferred income	37,302	47,630
	<u>7,349,297</u>	<u>247,990</u>

The amounts owed to group undertakings are repayable on demand, accrue no interest and are not secured against any assets. Interest expense arose on certain loans from group undertakings at an interest rate of LIBOR + 6.75% per annum up to 31 December 2021. During the year, the Company agreed to transition from LIBOR to compounding SONIA with an additional fixed spread added of 0.19 bps from 1 January 2022. No other terms were amended.

Consensus Community Support Limited

Notes to the financial statements (continued) For the Year Ended 31 March 2022

7. Share capital and reserves

	2022 £	2021 £
Allotted, called up and fully paid		
1 (2021 - 1) Ordinary share of £1.00	<u>1</u>	<u>1</u>

The entity is a private company and is limited by shares.

The Company's other reserve comprises the Profit and loss reserve which represents cumulative profits or losses (net of dividends paid and other adjustments).

8. Commitments under operating leases

At 31 March 2022 the Company had future minimum lease payments under non-cancellable operating leases as follows:

Group simplification has seen the transfer of assets to Consensus Community Support Limited resulting in the collapse of some intercompany leases from 2021.

	2022 £	2021 £
Not later than 1 year	514,340	885,377
Later than 1 year and not later than 5 years	2,205,553	3,722,162
Later than 5 years	6,141,903	9,980,502
	<u>8,861,799</u>	<u>14,588,041</u>

Consensus Community Support Limited

Notes to the financial statements (continued) For the Year Ended 31 March 2022

9. Asset Transfer

With effect from 1 January 2022 the trade and assets of Complete Community Support (East) Limited ("CCSE"), Marshcall Limited, Consensus (2013) Limited and Consensus Henson Limited were transferred to Consensus Community Support Limited and Consensus Support Services Limited based on the nature of service at a value equal to the net asset. The assets and liabilities are broken down as follows.

	Marshcall	CCSE	Consensus 2013	Consensus Henson	Total
	£	£	£	£	£
Land and Buildings	843,361	8,524	4,515,842	1,103,493	6,471,220
Plant and Machinery	-	1,329	6,179	804	8,312
Trade Debtors	-	35,640	118,276	-	153,916
Prepayments	-	-	902	-	902
Accrued Income	-	24,416	37,907	-	62,323
Cash in Hand	-	(301)	825	-	524
Cash at Bank	-	3,296	-	-	3,296
Amounts owed to group undertakings	(410,635)	58,807	496,725	-	144,897
Payroll Creditor	-	1,164	-	-	1,164
Resident and Staff Loans	-	-	(3,225)	-	(3,225)
Corporation tax	(5,927)	(11,889)	-	-	(17,816)
Accruals	-	(2,199)	(9,892)	-	(12,091)
Deferred Income	-	-	(8,691)	-	(8,691)
Deferred Tax	(86,150)	-	-	-	(86,150)
Total	340,649	118,787	5,154,848	1,104,297	6,718,581

10. Ultimate parent undertaking and controlling party

The Company's immediate parent company is SSCP Pegasus Topco Limited by virtue of its 100% shareholding. SSCP Pegasus Topco Limited heads the smallest and largest group to consolidate these financial statements and is registered in England and Wales.

As at 31 March 2022, the intermediate parent undertaking is SSCP Pegasus Topco Limited, a company incorporated in England and Wales. The largest and smallest Group in which the results of the Company are consolidated are that headed by SSCP Pegasus Topco Limited. The Group financial statements can be obtained from the registered office of SSCP Pegasus Topco Limited being 3 The Courtyards, Phoenix Square, Wyncolls Road, Colchester, Essex CO4 9PE.

SSCP Pegasus Holdings SCA, a company incorporated in Luxembourg, is deemed to be the ultimate parent undertaking. The directors consider funds managed by Stirling Square Capital Partners Jersey AIFM Limited to be the ultimate controlling parties.