

# **RLO Orchard Care Limited**

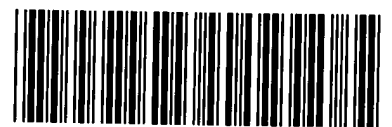
Annual Report and Financial Statements

Year Ended

31 March 2018

Company Number 08164674

THURSDAY



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**RLO Orchard Care Limited**  
**(A Company Limited by Guarantee)**

**Company Information**

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<b>Directors</b>	V Simon Dr D I Sargent S J R Lett
<b>Company secretary</b>	S J R Lett
<b>Registered number</b>	08164674
<b>Registered office</b>	David Wandless House A1 Business Park, Knottingley Road Knottingley West Yorkshire WF11 0BU
<b>Independent auditors</b>	BDO LLP 3 Hardman Street Manchester M3 3AT

**RLO Orchard Care Limited**  
**(A Company Limited by Guarantee)**

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# **RLO Orchard Care Limited**

## **(A Company Limited by Guarantee)**

### **Directors' Report** **For the Year Ended 31 March 2018**

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The directors present their report and the financial statements for the year ended 31 March 2018.

#### **Principal activity**

The principal activity of the company in the year under review was that of Domiciliary Care for the elderly.

#### **Directors**

The directors who served during the year were:

V Simon  
A Kirkby (resigned 1 February 2018)

Dr D I Sargent and S J R Lett were appointed Directors on 26 June 2018

#### **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, BDO LLP, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

#### **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 *14 DECEMBER 2018* and signed on its behalf.



**S J R Lett**  
Director

# **RLO Orchard Care Limited**

## **(A Company Limited by Guarantee)**

### **Directors' Responsibilities Statement** **For the Year Ended 31 March 2018**

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The directors are responsible for preparing 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 director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless she is 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 judgements and accounting estimates that are reasonable and prudent; and
- 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.

# **RLO Orchard Care Limited**

## **(A Company Limited by Guarantee)**

### **Independent Auditor's Report to the Members of RLO Orchard Care Limited**

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#### **Opinion**

We have audited the financial statements of RLO Orchard Care Limited (the 'Company') for the year ended 31 March 2018, which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Equity and the related 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 Financial Reporting Standard 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 31 March 2018 and of its profit for the 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 United Kingdom, including the Financial Reporting Council'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 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.

# **RLO Orchard Care Limited**

## **(A Company Limited by Guarantee)**

### **Independent Auditor's Report to the Members of RLO Orchard Care Limited (continued)**

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#### **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.

#### **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 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.

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

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 material misstatements in 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; 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.

# **RLO Orchard Care Limited**

## **(A Company Limited by Guarantee)**

### **Independent Auditors' Report to the Members of RLO Orchard Care Limited (continued)**

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#### **Responsibilities of directors**

As explained more fully in the Directors' Responsibilities Statement on page 2, 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.

#### **Auditors' 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 Auditors' 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 Auditors' 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.

*BDO LLP*

**Hamid Ghafoor**

(Senior Statutory Auditor)

For and on behalf of BDO LLP, Statutory Auditor  
Manchester

*20/12/18*

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).



**RLO Orchard Care Limited**  
**(A Company Limited by Guarantee)**

**Statement of Comprehensive Income**  
**For the Year Ended 31 March 2018**

	2018 £	2017 £
Turnover	-	72,141
Cost of sales	-	(153,075)
<b>Gross profit/(loss)</b>	<b>-</b>	<b>(80,934)</b>
Administrative expenses	14,566	(30,121)
<b>Operating profit/(loss)</b>	<b>14,566</b>	<b>(111,055)</b>
Tax on profit/(loss)	(9)	56
<b>Profit/(loss) for the financial year</b>	<b>14,557</b>	<b>(110,999)</b>

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

The notes on pages 9 to 14 form part of these financial statements.

**RLO Orchard Care Limited**  
**(A Company Limited by Guarantee)**  
Registered number: 08164674

**Statement of Financial Position**  
**As at 31 March 2018**

	Note	2018 £	2018 £	2017 £	2017 £
<b>Current assets</b>					
Debtors: amounts falling due within one year	6	350		1,101	
Cash at bank and in hand		-		910	
		<u>350</u>		<u>2,011</u>	
Creditors: amounts falling due within one year	7	(441,211)		(457,429)	
<b>Net current liabilities</b>			<u>(440,861)</u>		<u>(455,418)</u>
<b>Total assets less current liabilities</b>			<u>(440,861)</u>		<u>(455,418)</u>
<b>Net liabilities</b>			<u>(440,861)</u>		<u>(455,418)</u>
<b>Capital and reserves</b>					
Profit and loss account			<u>(440,861)</u>		<u>(455,418)</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 financial statements were approved and authorised for issue by the board and were signed on its behalf on

14 DECEMBER 2018

*S J R Lett*

**S J R Lett**  
Director

The notes on pages 9 to 14 form part of these financial statements.

**RLO Orchard Care Limited**  
**(A Company Limited by Guarantee)**

**Statement of Changes in Equity**  
**For the Year Ended 31 March 2018**

	Called up share capital	Profit and loss account	Total equity
	£	£	£
At 1 April 2017	-	(455,418)	(455,418)
<b>Comprehensive income for the year</b>			
Profit for the year	-	14,557	14,557
<b>Total comprehensive income for the year</b>	-	14,557	14,557
<b>At 31 March 2018</b>	-	(440,861)	(440,861)

**Statement of Changes in Equity**  
**For the Year Ended 31 March 2017**

	Called up share capital	Profit and loss account	Total equity
	£	£	£
At 1 April 2016	-	(344,419)	(344,419)
<b>Comprehensive loss for the year</b>			
Loss for the year	-	(110,999)	(110,999)
<b>Total comprehensive loss for the year</b>	-	(110,999)	(110,999)
<b>At 31 March 2017</b>	-	(455,418)	(455,418)

The notes on pages 9 to 14 form part of these financial statements.

# **RLO Orchard Care Limited**

## **(A Company Limited by Guarantee)**

### **Notes to the Financial Statements** **For the Year Ended 31 March 2018**

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#### **1. General information**

RLO Orchard Care Limited is a private company, limited by guarantee, incorporated in England and Wales under the Companies Act 2006. The address of the registered office can be found on the company information page and the nature of the company's operations and its principal activities are set out in the Director's Report.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The financial statements are prepared in GBP and rounded to the nearest £.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

##### **2.2 Going concern**

The company has made a profit for the year of £14,557 (2017 - loss £110,999) and has net liabilities at 31 March 2018 of £440,861 (2017 - £455,418).

The director has received assurance from the parent company that they will not, in the foreseeable future, seek repayment of the amounts due to group undertakings in a manner which would cause the company to be unable to meet its current and projected debts as they fall due.

In addition, the parent company has confirmed that they will provide financial support to the company as required for a period of at least twelve months from the date of approval of the financial statements of the company. Consequently the financial statements have been prepared on a going concern basis.

##### **2.3 Revenue**

Turnover comprises revenue recognised by the company in respect of services supplied during the year.

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.

# **RLO Orchard Care Limited**

## **(A Company Limited by Guarantee)**

### **Notes to the Financial Statements** **For the Year Ended 31 March 2018**

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

### **2.4 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The Company adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when that cost is incurred, if the replacement part is expected to provide incremental future benefits to the Company. The carrying amount of the replaced part is derecognised. Repairs and maintenance are charged to profit or loss during the period in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	- 33% per annum
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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.

### **2.5 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.

### **2.6 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.

# **RLO Orchard Care Limited**

## **(A Company Limited by Guarantee)**

### **Notes to the Financial Statements** **For the Year Ended 31 March 2018**

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

### **2.7 Financial instruments**

Financial liabilities and equity are classified according to the substance of the financial instrument's contractual obligations, rather than its legal form.

The company's cash at bank and in hand and trade and other debtors and its trade and other creditors and bank overdrafts are measured initially at the transaction price, including transaction costs, and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.

### **2.8 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.

### **2.9 Current and deferred taxation**

The tax expense for the year comprises current and deferred tax. 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.

## **3. Judgements in applying accounting policies and key sources of estimation uncertainty**

There are no significant judgements used in applying accounting policies or key sources of estimation uncertainty.

## **4. Employees**

The average monthly number of employees, including directors, during the year was 0 (2017 - 0).

**RLO Orchard Care Limited**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2018**

**5. Tangible fixed assets**

	Computer equipment £
<b>Cost or valuation</b>	
At 1 April 2017 and at 31 March 2018	2,982
<b>Depreciation</b>	
At 1 April 2017 and at 31 March 2018	2,982
<b>Net book value</b>	
At 31 March 2018	-
At 31 March 2017	-

**6. Debtors**

	2018 £	2017 £
Other debtors	-	742
Deferred taxation	350	359
	<u>350</u>	<u>1,101</u>

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

	2018 £	2017 £
Trade creditors	-	13,080
Amounts owed to group undertakings	441,111	436,371
Corporation tax	100	100
Other creditors	-	300
Accruals and deferred income	-	7,578
	<u>441,211</u>	<u>457,429</u>

# RLO Orchard Care Limited

## (A Company Limited by Guarantee)

### Notes to the Financial Statements For the Year Ended 31 March 2018

#### 8. Deferred taxation

	2018 £	2017 £
At beginning of year	359	303
Charged to profit or loss	(9)	56
<b>At end of year</b>	<b>350</b>	<b>359</b>

The deferred tax asset is made up as follows:

	2018 £	2017 £
Accelerated capital allowances	350	359

#### 9. Company status

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

#### 10. Pension commitments

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. The pension cost charge represents contributions payable by the company to the fund and amounted to £Nil (2017 - £758). Contributions totalling £Nil (2017 - £Nil) were payable to the fund at the Statement of Financial Position date and are included in other creditors.

#### 11. Related party transactions

The company is a wholly owned subsidiary of Real Life Options and has taken advantage of the available exemption conferred by section 1AC.35 of FRS 102 section 1A not to disclose transactions with group members due to consolidated accounts being publicly available.



**RLO Orchard Care Limited**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2018**

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**12. Ultimate parent undertaking and controlling party**

The company's immediate and ultimate parent company is Real Life Options. The registered office of the company is David Wandless House, A1 Business Park, Knottingley Road, Knottingley, West Yorkshire, WF11 0BU.

As at 31 March 2018, the largest and smallest group in which the results are consolidated is that headed by Real Life Options. The consolidated accounts of the company are available to the public and may be obtained from Companies House, Crown Way, Cardiff, CF14 3UZ. No other group accounts include the results of the company.