

**Allied Care Head Office Ltd**

**Reports and Financial Statements**

**for the financial year ended 31 December 2022**

**Allied Care Head Office Ltd**  
**DIRECTORS AND OTHER INFORMATION**

<b>Directors</b>	Gareth O'Connell Kieran Joseph Desmond
<b>Company Secretary</b>	Hermes Trust Limited
<b>Company Registration Number</b>	12349412
<b>Registered Office and Business Address</b>	Throwleigh Lodge Ridgeway Horsell Woking GU21 4QR England
<b>Independent Auditors</b>	Lowry & Associates Chartered Accountants and Statutory Auditors 70 Northumberland Road Ballsbridge Dublin 4 Ireland
<b>Solicitors</b>	A&L Goodbody LLP 42-46 Fountain Street Belfast BT1 5EB United Kingdom

# Allied Care Head Office Ltd

## STRATEGIC REPORT

for the financial year ended 31 December 2022

The directors present their strategic report on the company for the financial year ended 31 December 2022.

### Principal Activities and 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 legislations 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

There were no turnover in the current financial year. The director believes that no turnover is expected in the foreseeable future.

### 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

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**Gareth O'Connell**

**Director**

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**Kieran Joseph Desmond**

**Director**

**30 September 2023**

# Allied Care Head Office Ltd

## DIRECTORS' REPORT

for the financial year ended 31 December 2022

The directors present their report and the audited financial statements for the financial year ended 31 December 2022.

### Principal Activity

The principal activity of the company 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 amounted to £(74,647) (2021 - £(62,742)).

The directors do not recommend payment of a dividend.

### Directors

The directors who served during the financial year are as follows:

Gareth O'Connell

Kieran Joseph Desmond

There were no changes in shareholdings between 31 December 2022 and the date of signing the financial statements.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

### 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 Engagement

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.

### Statement of Directors' Responsibilities

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

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with 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 apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards comprising FRS 102 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 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 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.

Disclosure of Information to Auditor  
Each persons who are directors at the date of approval of this report confirms that:  
In so far as the directors are 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 directors have 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**

The auditors, Lowry & Associates, (Chartered Accountants and Statutory Auditors) have indicated their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

#### **On behalf of the board**

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**Gareth O'Connell**  
**Director**

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**Kieran Joseph Desmond**  
**Director**

**30 September 2023**

# INDEPENDENT AUDITOR'S REPORT

## to the Shareholders of Allied Care Head Office Ltd

### Report on the audit of the financial statements

#### Opinion

We have audited the financial statements of Allied Care Head Office Ltd ('the company') for the financial year ended 31 December 2022 which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes to the financial statements, including significant accounting policies set out in note . The financial reporting framework that has been applied in their preparation is applicable Law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2022 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

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 the date 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 a 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.

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

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

In the light of our 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 Strategic Report and the Directors' 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

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

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 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 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 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.

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:

Based on our understanding of the group and industry, we identified that the principal risks of non-compliance with laws and regulations related to breaches of laws & regulations and regulatory compliance, including conduct of business, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006. We evaluated managements incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to increase revenue or reduce costs and management bias in accounting estimates.

Audit procedures performed by the group engagement team included:

1. Review of correspondence with and reports to the independent regulator, Care Quality Commission (CQC);
2. Reviewed reporting to the CQC in respect of compliance and legal matters;
3. Review a sample of legal correspondence with legal advisors;
4. Enquiries of management and review of internal reports in so far as they related to the financial statements;
5. Obtain legal confirmations from legal advisors relating to material litigation and compliance matters;
6. Challenging assumptions and judgements made by management in its significant accounting estimates
7. Obtaining confirmations from third parties to confirm the existence of a sample of transactions;
8. Identifying and testing journal entries, including those posted with certain descriptions, posted and approved by the same individual, backdated journals or posted by infrequent and unexpected users.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of noncompliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page , 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.

**LOWRY & ASSOCIATES**

Chartered Accountants and Statutory Auditors  
70 Northumberland Road  
Ballsbridge  
Dublin 4  
Ireland

**30 September 2023**



## **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 directors' 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.

**Allied Care Head Office Ltd****PROFIT AND LOSS ACCOUNT**

for the financial year ended 31 December 2022

		2022	2021
	Notes	£	£
Administrative expenses		(74,647)	(62,742)
<b>Loss before taxation</b>		<b>(74,647)</b>	<b>(62,742)</b>
Tax on loss	4	-	-
<b>Loss for the financial year</b>		<b>(74,647)</b>	<b>(62,742)</b>
<b>Total comprehensive income</b>		<b>(74,647)</b>	<b>(62,742)</b>

# Allied Care Head Office Ltd

Company Registration Number: 12349412

## BALANCE SHEET

as at 31 December 2022

	Notes	2022 £	2021 £
<b>Creditors: amounts falling due within one year</b>	<b>5</b>	<b>(209,813)</b>	<b>(135,166)</b>
<b>Net Current Liabilities</b>		<b>(209,813)</b>	<b>(135,166)</b>
<b>Total Assets less Current Liabilities</b>		<b>(209,813)</b>	<b>(135,166)</b>
<b>Capital and Reserves</b>			
Called up share capital	<b>6</b>	<b>1</b>	<b>1</b>
Retained earnings		<b>(209,814)</b>	<b>(135,167)</b>
<b>Equity attributable to owners of the company</b>		<b>(209,813)</b>	<b>(135,166)</b>

Approved by the Board and authorised for issue on 30 September 2023 and signed on its behalf by

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Gareth O'Connell  
Director

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Kieran Joseph Desmond  
Director

**Allied Care Head Office Ltd****STATEMENT OF CHANGES IN EQUITY**

as at 31 December 2022

	<b>Called up share capital £</b>	<b>Retained earnings £</b>	<b>Total £</b>
<b>At 1 January 2021</b>	1	(72,425)	(72,424)
Loss for the financial year	-	(62,742)	(62,742)
<b>At 31 December 2021</b>	1	(135,167)	(135,166)
Loss for the financial year	-	(74,647)	(74,647)
<b>At 31 December 2022</b>	<b>1</b>	<b>(209,814)</b>	<b>(209,813)</b>

## **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 December 2022

### **1. General Information**

Allied Care Head Office Ltd is a company limited by shares incorporated and registered in the England. The registered number of the company is 12349412. The registered office of the company is Throwleigh Lodge, Ridgeway Horsell, Woking, GU21 4QR, England 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 Directors' 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 2022 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 Cash Flow Statement because it is classified as a small company.

#### **Trade and other creditors**

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### **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. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

#### **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.

**Ordinary  
share  
capital**

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

**3. Employees and remuneration**

The staff costs comprise:	<b>2022</b>	2021
	£	£
Wages and salaries	<b>74,647</b>	62,742
	<hr/>	<hr/>

**4. Tax on loss**

	<b>2022</b>	2021
	£	£
<b>Analysis of charge in the financial year</b>		
<b>Current tax:</b>		
Corporation tax	-	-
	<hr/>	<hr/>

No charge to tax arises due to tax losses incurred.

<b>5. Creditors</b>	<b>2022</b>	2021
<b>Amounts falling due within one year</b>	£	£
Amounts owed to group undertakings	<b>209,813</b>	135,166
	<hr/>	<hr/>

6.	Share capital			2022	2021
				£	£
	Description	Number of shares	Value of units		
	Allotted, called up and fully paid				
	Ordinary Shares	1	£1 each	1	1

**7. Capital commitments**

The company had no material capital commitments at the financial year-ended 31 December 2022.

**8. Related party transactions**

Transactions with group companies include short-term loan amount due (to)/from the related party (£72,424).

**9. Post-Balance Sheet Events**

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

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.