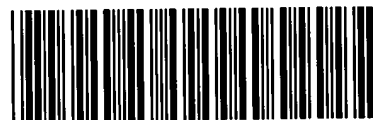


**Ebbgate Nursing Homes (London) Limited**  
(Registered number 2857862)  
**Annual report and financial statements**  
**for the year ended**  
**31 December 2016**

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**Ebbgate Nursing Homes (London) Limited**  
**Financial statements**  
**Year ended to 31 December 2016**

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**Ebbgate Nursing Homes (London) Limited**  
**Financial statements**  
**Year ended to 31 December 2016**

## **Directors' report**

The directors present their annual report and the financial statements of Ebbgate Nursing Homes (London) Limited ("the Company") for the year ended 31 December 2016.

### **1. Principal Activities**

The Company did not trade during the year and the preceding year.

### **2. Results and dividends**

#### **Results**

The profit for the year, after taxation, amounted to £nil (2015: £111,000). The Company had net assets of £288,000 (2015: £288,000).

#### **Dividends**

The directors do not recommend the payment of a dividend in respect of the year ended 31 December 2016 (2015: £nil).

### **3. Directors**

The directors who served during the year and subsequently were as follows:

J S Picken  
Bupa Secretaries Limited

### **4. International Financial Reporting Standards**

The ultimate parent undertaking, The British United Provident Association Limited ("Bupa"), has prepared group accounts in accordance with International Financial Reporting Standards as adopted by the European Union ("IFRS"). The Company is not required to report under IFRS and therefore these accounts are prepared in accordance with applicable Financial Reporting Standard 101 Reduced Disclosure Framework ("FRS 101").

### **5. Companies (Audit, Investigations and Community Enterprise) Act 2004**

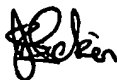
As at the date of this report, indemnities are in force under which the Company has agreed to indemnify the directors, to the extent permitted by law and the Company's Articles of Association, in respect of all losses arising out of, or in connection with, the execution of their powers, duties and responsibilities, as directors of the Company.

### **6. Auditor**

The Company is a dormant company within the meaning of section 480 of the Companies Act 2006. In accordance with the aforesaid section, the Company has not appointed auditors.

Registered Office:  
Bridge House  
Outwood Lane  
Horsforth  
Leeds  
LS18 4UP

**By Order of the Board**



**J S Picken**  
**Director**

**12 September 2017**

**Ebbgate Nursing Homes (London) Limited**  
**Financial statements**  
**Year ended to 31 December 2016**

**Profit and loss account and other comprehensive income**

	Note	2016 £'000	2015 £'000
Tax on profit on ordinary activities	6	-	111
<b>Profit for the financial year</b>		<b>-</b>	<b>111</b>
Other comprehensive income		-	-
<b>Total comprehensive income for the year</b>		<b>-</b>	<b>111</b>

The notes on pages 5 to 8 form part of these financial statements.

**Ebbgate Nursing Homes (London) Limited**  
**Financial statements**

**Balance sheet**  
**as at 31 December 2016**

	Note	2016 £'000	2015 £'000
<b>Current assets</b>			
Debtors	7	288	288
		<b>288</b>	<b>288</b>
<b>Capital and reserves</b>			
Called up share capital	8	-	-
Profit and loss account		288	288
		<b>288</b>	<b>288</b>

**Statement of Directors' responsibilities**

The Directors of the Company hereby:

- Confirm that for the year ended 31 December 2016 the Company was entitled to exemption under section 480 of the Companies Act 2006.
- Confirm that the Members have not required the Company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
- Acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
- Confirm that during the financial year and the preceding financial year the Company did not trade and received no income and incurred no expenditure. Consequently, during those years the Company made neither a profit nor a loss.

These financial statements were approved by the board of directors and were signed on its behalf by:



**J S Picken**  
**Director**

12 September 2017

Registered number: 2857862

The notes on pages 5 to 8 form part of these financial statements.

**Ebbgate Nursing Homes (London) Limited**  
**Financial statements**  
**Year ended to 31 December 2016**

**Statement of changes in equity**

	<b>Called up share capital £'000</b>	<b>Profit and loss account £'000</b>	<b>Total £'000</b>
<b>Balance at 1 January 2016</b>	-	288	288
<b>Profit for the year</b>	-	-	-
<b>Balance as at 31 December 2016</b>	-	288	288
<b>Balance at 1 January 2015</b>	-	177	177
<b>Profit for the year</b>	-	111	111
<b>Balance as at 31 December 2015</b>	-	288	288

The notes on pages 5 to 8 form part of these financial statements.

## **Notes to the financial statements**

### **Accounting policies**

#### **1. Summary of significant accounting policies**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

##### **1.1 Basis of preparation**

These financial statements were prepared in accordance with FRS 101. The amendments to FRS 101 (2014/15 Cycle) issued in July 2015 and effective immediately have been applied. In preparing these financial statements, the Company applies the recognition, measurement and disclosure requirements of IFRS, but makes amendments where necessary in order to comply with the Companies Act 2006 and has set out below where advantage of the FRS 101 disclosure exemptions has been taken. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of land and buildings.

The preparation of financial statements in conformity with FRS 101 requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in Accounting policy 2.

##### **1.2 Exemptions from the requirements of IFRS**

The following exemptions from the requirements of IFRS have been applied in the preparation of these financial statements, in accordance with FRS 101:

- IFRS 7 Financial Instruments: Disclosures (IFRS 7)
- Paragraphs 91 to 99 of IFRS 13 Fair value measurement (IFRS 13) relating to disclosure of valuation techniques and inputs used for fair value measurement of assets and liabilities
- Paragraph 38 of IAS 1 Presentation of financial statements (IAS 1) comparative information requirements in respect of:
  - (i) paragraph 79(a)(iv) of IAS 1;
  - (ii) paragraph 73(e) of IAS 16 Property, plant and equipment (IAS 16);
  - (iii) paragraph 118(e) of IAS 38 Intangible assets (IAS 38) regarding reconciliations between the carrying amount at the beginning and end of the period
- The following paragraphs of IAS 1:
  - 10(d) statement of cash flows
  - 10(f) a statement of financial position as at the beginning of the preceding period when an entity applies an accounting policy retrospectively or makes a retrospective restatement of items in its financial statements, or when it reclassifies items in its financial statements
  - 16 statement of compliance with all IFRS
  - 38A requirement for minimum of two primary statements, including cash flow statements
  - 38B-D additional comparative information
  - 40A-D requirements for a third statement of financial position
  - 111 cash flow statement information
  - 134-136 capital management disclosures
- IAS 7 Statement of cash flows (IAS 7)
- Paragraph 30 and 31 of IAS 8 Accounting policies, changes in accounting estimates and errors (IAS 8) regarding requirement for the disclosure of information when an entity has not applied a new IFRS that has been issued but is not yet effective
- Paragraph 17 of IAS 24 Related party disclosures (IAS 24) regarding key management compensation
- Exempt from requirement to disclose the information required in respect of related party transactions in IAS 24.18 – 24 for members of the group who are wholly owned.

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

The Company no longer trades. The financial statements have been prepared on a going concern basis.

## **Notes to the financial statements (continued)**

### **Accounting policies (continued)**

#### **1.4 Taxation and deferred taxation**

The taxation expense on the profit for the year comprises current and deferred taxation. Income taxation is recognised in the profit and loss account except to the extent that it relates to items recognised directly in other comprehensive income, in which case it is recognised directly in the statement of comprehensive income.

Current taxation is the expected taxation payable on the taxable profit for the year, using taxation rates enacted or substantively enacted at the balance sheet date, and any adjustments to taxation payable in respect of previous years.

Deferred taxation is recognised in full using the balance sheet liability method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes.

The following temporary differences are not recognised: goodwill not deductible for taxation purposes and the initial recognition of an asset or liability in a transaction that is not a business combination and which, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

The amount of deferred taxation recognised is based on the expected manner of realisation or settlement of the carrying amount of assets and liabilities, using taxation rates enacted or substantively enacted at the balance sheet date.

Deferred taxation is recognised on temporary differences arising on investments in subsidiary companies, except where the timing of the reversal of the temporary difference is controlled by the Group and it is probable that the temporary difference will not reverse in the foreseeable future.

A deferred taxation asset is recognised only to the extent that it is probable that future taxable profits will be available against which the asset can be utilised.

Trading losses surrendered to other Bupa Group subsidiary undertakings are made on a full payment basis.

#### **1.5 Trade and other receivables**

Trade and other receivables are amounts due from customers for services performed in the ordinary course of business. If collection is expected in one year or less (or in the normal operating cycle of the business if longer), they are classified as current assets. If not, they are presented as non-current assets.

Trade and other receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment.

#### **1.6 Cash and cash equivalents**

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the balance sheet, bank overdrafts are shown within borrowings in current liabilities.

#### **1.7 Share capital**

A Ordinary shares are classified as equity.

### **2. Critical accounting estimates and judgments**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results.



**Notes to the financial statements (continued)**

**3. Immediate and ultimate parent company**

The immediate parent undertaking of the Company is Bupa Investments Limited, a company incorporated in England and Wales.

The ultimate parent undertaking of the Company, and the largest group into which these financial statements are consolidated, is Bupa, a company incorporated in England and Wales. The smallest group into which these financial statements are consolidated is that headed by Bupa Finance plc, a company incorporated in England and Wales.

Copies of the accounts of both companies can be obtained from The Registrar of Companies, Cardiff, CF14 3UZ.

**4. Staff costs and directors' remuneration**

The emoluments of the directors are borne entirely by the other Bupa Group companies and are disclosed in the financial statements of those companies. The Company had no other employee costs during the current or preceding year.

**5. Profit on ordinary activities before taxation**

Profit on ordinary activities before taxation is stated after charging

	2016 £'000	2015 £'000
Fees payable to the Company's auditor for the audit of the Company's annual accounts	1	1

Fees for the audit of the Company represent the amount receivable by the Company's auditor. The amount may not be borne by the Company.

**6. Tax on profit on ordinary activities**

**(i) Tax included in profit or loss**

	2016 £'000	2015 £'000
<b>Deferred tax</b>		
Adjustments in respect of prior periods	-	111
<b>Total deferred tax</b>	-	111
<b>Total tax on profit on ordinary activities</b>	-	111

**(ii) Factors affecting the tax (credit)/charge**

The differences between the total current tax credit shown above and the amount calculated by applying the standard rate of UK corporation tax to the loss before tax is as follows:

	2016 £'000	2015 £'000
Effects of:		
Deferred taxation adjustments in respect of prior periods	-	111

**Ebbgate Nursing Homes (London) Limited**  
**Financial statements**  
**Year ended to 31 December 2016**

**Notes to the financial statements (continued)**

**7. Debtors**

	<b>2016</b>	<b>2015</b>
	<b>£'000</b>	<b>£'000</b>
Amounts owed by Bupa Group undertakings	288	288

Amounts owed by Bupa Group undertakings are unsecured, have no fixed date of repayment and are repayable on demand.

**8. Called up share capital**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Allotted, called up and fully paid		
Equity interests		
2 (2015: 2) A ordinary shares of £ 1 each	2	2

**9. Contingent liabilities, guarantees and other financial commitments**

**(i) Contingent liabilities**

The Company has no outstanding contingent liabilities at the end of either year.

**(ii) Guarantees**

The Company has no outstanding guarantees at the end of either year.

**(iii) Financial commitments**

The Company has no outstanding financial commitments at the end of either year.

**(iv) Capital commitments**

The Company has no outstanding capital commitments at the end of either year.