

**Yorkshire Care Group Limited**

**Directors' report and financial  
statements**

Registered number 3016902

31 December 2010

TUESDAY



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## Company information

<b>Directors</b>	Michael Parsons David Duncan Jon Hather
<b>Secretary</b>	Jon Hather
<b>Auditors</b>	KPMG LLP Plym House 3 Longbridge Road Marsh Mills Plymouth PL6 8LT
<b>Bankers</b>	Royal Bank of Scotland London Corporate Services 2½ Devonshire Square London EC2M 4XJ
<b>Solicitors</b>	Berwin Leighton Paisner Adelaide House London Bridge London EC4R 9HA
<b>Registered office</b>	Suite 201 The Chambers Chelsea Harbour London SW10 0XF
<b>Registered number</b>	3016902

## Directors' report

The directors present their directors' report and the audited financial statements for the year ended 31 December 2010

### Principal activities

Yorkshire Care Group Limited ("the company") did not trade during the current and preceding year

### Business review

The company is consolidated as part of the Barchester Healthcare Limited group. As the company did not trade, the group's Business review and risks and uncertainties can be found in the Barchester Healthcare Limited consolidated financial statements

### Dividends

During the year dividends of £nil were paid (2009 £4,998,000)

### Future prospects

The Company is now dormant and is expected to remain so in the future

### Directors

The directors who held office during the period were

Michael Parsons  
David Duncan  
Jon Hather

### Political and charitable donations

During the year the company made political and charitable donations amounting to £nil (2009 £nil)

### Disclosure of information to auditors

The directors who held office at the date of approval of this directors' report confirm that, so far as they are each aware, there is no relevant audit information of which the Company's auditors are unaware, and each director has taken all the steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the Company's auditors are aware of that information

### Auditors

Pursuant to Section 487 of the Companies Act 2006, the auditors will be deemed to be reappointed and KPMG LLP will therefore continue in office

By order of the board



**J Hather**  
Director

Suite 201  
The Chambers  
Chelsea Harbour  
London  
SW10 0XF

30 June 2011

## **Statement of directors' responsibilities in respect of the directors' report and the financial statements**

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 they have elected to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice)

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 judgments and estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, 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 enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.



**KPMG LLP**

Plym House  
3 Longbridge Road  
Plymouth  
PL6 8LT  
United Kingdom

**Independent auditor's report to the members of Yorkshire Care Group Limited**

We have audited the financial statements of Yorkshire Care Group Limited for the year ended 31 December 2010 set out on pages 7 to 11. The financial reporting framework that has been applied in their preparation is applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice).

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.

**Respective responsibilities of directors and auditor**

As explained more fully in the Directors' Responsibilities Statement set out on page 3, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit, and express an opinion on, the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

A description of the scope of an audit of financial statements is provided on the APB's website at [www.frc.org.uk/apb/scope/private.cfm](http://www.frc.org.uk/apb/scope/private.cfm).

**Opinion on financial statements**

In our opinion the financial statements

- give a true and fair view of the state of the company's affairs as at 31 December 2010 and of its result for the year then ended,
- have been properly prepared in accordance with UK Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

## **Independent auditor's report to the members of Yorkshire Care Group Limited (*continued*)**

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

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 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



**Ian J Brokenshire (Senior Statutory Auditor)**  
**for and on behalf of KPMG LLP, Statutory Auditor**  
*Chartered Accountants*  
3 Longbridge Road  
Plymouth  
PL6 8LT

7 July 2011

## Profit and loss account

*Year ended 31 December 2010*

During the current and preceding financial year the company did not trade and received no income and incurred no expenditure

Consequently, during those periods the company made neither a profit nor a loss

## Reconciliation of movements in equity shareholder's funds

*Year ended 31 December 2010*

	<i>Note</i>	<b>2010 £000</b>	<b>2009 £000</b>
<b>Profit for the financial year</b>		-	-
Dividends on shares classified in shareholders' funds	5	-	(4,998)
<b>Retained loss</b>		-	(4,998)
Opening shareholders' funds		<b>1,575</b>	6,573
<b>Closing shareholders' funds</b>		<b>1,575</b>	1,575



**Balance sheet**  
*at 31 December 2010*

	<i>Note</i>	<b>2010</b>	<b>2009</b>
		<b>£000</b>	<b>£000</b>
<b>Current assets</b>			
Debtors	6	4,213	4,213
<b>Creditors</b> amounts falling due within one year	7	(2,638)	(2,638)
<b>Net current assets</b>		<b>1,575</b>	<b>1,575</b>
<b>Net assets</b>		<b>1,575</b>	<b>1,575</b>
<b>Capital and reserves</b>			
Called up share capital	8	1,575	1,575
Profit and loss account	9	-	-
<b>Equity shareholders' funds</b>		<b>1,575</b>	<b>1,575</b>

These financial statements were approved by the board of directors on 30 June 2011 and were signed on its behalf by



**D Duncan**  
*Director*  
Company Number 3016902

## **Notes**

*(forming part of the financial statements)*

### **1 Accounting policies**

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

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

The financial statements have been prepared in accordance with applicable accounting standards and under the historical cost accounting rules

The Company is exempt from the requirement of FRS 1 (revised 1996) to prepare a cash flow statement as it is ultimately a wholly owned subsidiary undertaking of Barchester Healthcare Limited and its cash flows are included within the consolidated cash flow statement of that company

As the Company is a wholly owned subsidiary of Grove Limited the Company has taken advantage of the exemption contained in FRS 8 and has therefore not disclosed transactions or balances with entities which form part of the Group

#### ***Going Concern***

The company has long term support from Group and as a consequence, the directors believe that the company is well placed to manage its business risks successfully despite the current uncertain economic outlook

The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis in preparing the annual financial statements

#### ***Taxation***

The charge for taxation is based on the result for the year and takes into account taxation deferred because of timing differences between the treatment of certain items for taxation and accounting purposes

Deferred tax is recognised, without discounting, in respect of all timing differences which have arisen but not reversed by the balance sheet date, except as otherwise required by FRS 19

#### ***Dividends***

Dividends unpaid at the balance sheet date are only recognised as a liability at that date to the extent that they are appropriately authorised and no longer at the discretion of the Company. Unpaid dividends that do not meet these criteria are disclosed in the notes to the financial statements

## Notes (continued)

### 2 Profit on ordinary activities before taxation

	2010 £000	2009 £000
<i>Profit on ordinary activities before taxation is stated after charging.</i>		
<i>Auditors' remuneration</i>		
Audit	1	1

The remuneration of the auditors in the current and prior financial years was borne by another group company. The amount above is management's best estimate of the proportion relating to this company.

### 3 Directors remuneration

The directors received no emoluments for services to the Company during the year (2009 £nil). The directors received remuneration for services to Barchester Healthcare Homes Limited of which Yorkshire Care Group Limited is a subsidiary undertaking, however, the proportion attributable to their services to Yorkshire Care Group Limited is not separately identifiable.

### 4 Taxation

#### *Analysis of the tax charge*

The tax charge on the profit on ordinary activities for the period is as follows

	2010 £000	2009 £000
<b>Analysis of charge in period</b>		
<i>UK corporation tax</i>		
Current tax on income for the period	-	-
Adjustments in respect of prior periods	-	-
	<u>-</u>	<u>-</u>
Tax on profit on ordinary activities	<u>-</u>	<u>-</u>

#### *Factors affecting the tax charge for the current period*

The current tax charge for the year is equal (2009 equal) to the standard rate of corporation tax in the UK of 28 % (2009 28%). The differences are explained below

	2010 £000	2009 £000
<i>Current tax reconciliation</i>		
Profit on ordinary activities before tax	-	-
	<u>-</u>	<u>-</u>
Current tax at 28% (2009 28%)	-	-
<i>Factors affecting charge for the year</i>		
Group relief not paid for	(32)	(84)
Transfer pricing	32	84
	<u>-</u>	<u>-</u>
Total current tax (see above)	<u>-</u>	<u>-</u>

## Notes (continued)

### 5 Dividends

The aggregate amount of dividends comprises

	2010 £000	2009 £000
Dividends in respect of the year recognised as a liability at the year end	-	4,998

The aggregate amount of dividends proposed and not recognised as liabilities as at the year end is £nil (2009 £nil)

### 6 Debtors

	2010 £000	2009 £000
Amounts due from group undertakings	4,213	4,213

Amounts due from group undertakings stated above are legally due on demand and are thus recoverable within one year although it is not expected that the demand would be made or that these amounts will be received within the next year

### 7 Creditors: amounts falling due within one year

	2010 £000	2009 £000
Amounts due to group undertakings	2,638	2,638

The amounts owed to the group are repayable on demand and bear no interest

### 8 Called up share capital

	2010 £000	2009 £000
Allotted, called up and fully paid 1,575,000 Ordinary shares of £1 each	1,575	1,575

### 9 Reserves

	Profit and loss Account £000
At the beginning of the year	-
Profit for the financial year	-
Dividends on shares classified in shareholders' funds	-
At the end of the year	-

**Notes** *(continued)*

**10 Related Party Disclosures**

The Company is controlled by Barchester Healthcare Limited, by which it is 100% owned. The ultimate controlling party is Grove Limited which is the Company's ultimate parent undertaking.

The Company has taken advantage of the exemption conferred by FRS 8 and does not disclose transactions with its related parties.

**11 Ultimate parent company and parent undertaking of larger group of which the Company is a member**

The Company is a wholly owned subsidiary undertaking of Barchester Healthcare Homes Limited, a company incorporated in Great Britain and registered in England and Wales.

The Company's ultimate parent undertaking is Grove Limited, a company incorporated and registered in Jersey.

The smallest group in which the results of the Company are consolidated is that headed by Barchester Healthcare Limited. The largest group in which the results of the Company are consolidated is that headed by Grove Limited. The consolidated accounts of Barchester Healthcare Limited are available to the public and may be obtained from

Suite 201  
The Chambers  
Chelsea Harbour, London  
SW10 0XF