

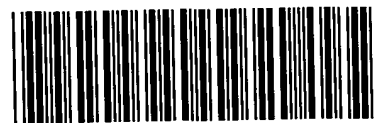
Registration number: 05955557

Home Assistance UK Limited

Annual Report and Financial Statements

for the Year Ended 31 December 2015

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Home Assistance UK Limited

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Home Assistance UK Limited

Strategic Report for the Year Ended 31 December 2015

The Directors present their Strategic Report for Home Assistance UK Limited for the year ended 31 December 2015.

Principal activity

The Company provides intermediary services, including claims handling and administration services to third party businesses as well as the parent company, Centrica plc.

Review of the business

The Company's Financial Statements have been prepared in accordance with Financial Reporting Standard 101: Reduced Disclosures Framework ('FRS 101'). The Company's transition date to FRS 101 was 1 January 2014. For further details of the transition to FRS 101 and the effect of the change on the Company's financial position, see note 1 and note 18.

The company's key financial and other performance indicators during the year were as follows:

Financial Performance and position

The profit for the financial year ended 31 December 2015 is £403,143 (2014: £401,662). The results of the Company are set out on page 7.

There have been no significant variances compared to last year as the business operated as usual.

The financial position of the Company is presented in the balance sheet on page 8. There was a Shareholder's surplus at 31 December 2015 of £1,968,554 (2014: £1,565,554).

Principal risks and uncertainties

From the perspective of the Company, the principal risks and uncertainties are integrated with the principal risks of the Centrica plc group (the "Group") and are not managed separately. Accordingly, the principal risks and uncertainties of the Group, which include those of the Company, are discussed on pages 38-42 of the 2015 Annual Report and Accounts of the Group which does not form part of this report.

At 31 December 2015, the Company had and continues to have, sufficient capital to meet its regulatory obligations without recourse to its immediate parent undertaking GB Gas Holdings Limited or to its ultimate parent Centrica plc.

Key performance indicators (KPIs)

Key performance indicators are monitored against plans and forecasts regularly throughout the year. Given the straightforward nature of the business, the Company's Directors are of the opinion that analysis of the financial statements using key performance indicators is not necessary for an understanding of the development, performance and position of the business.

The Directors of the Group use a number of key performance indicators to monitor progress against the Group's strategy. The development, performance and position of the Group, which includes the Company, are discussed on pages 20-21 of the 2015 Annual Report and Accounts of the Group which does not form part of this report.

Close attention will continue to be paid to the effective handling of claims, claims fulfilment and assurance that customers are treated fairly.

Home Assistance UK Limited

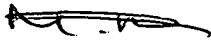
Strategic Report for the Year Ended 31 December 2015 (continued)

Future developments

The Company will continue to provide intermediary services, including claims handling and administration services.

The Centrica group is currently implementing the results of a strategic review. Further details of this review are included in the Centrica plc Annual Report and Accounts 2015. This implementation includes a review of how the group's businesses are structured and may result in future changes to underlying subsidiary business operations including those of Home Assistance UK Limited.

Approved by the Board on 29 June 2016 and signed on its behalf by:



By order of the Board for and on behalf of Centrica Secretaries Limited
Company Secretary

Company registered in England and Wales, No. 05955557

Registered office:

Millstream

Maidenhead Road

Windsor

Berkshire

SL4 5GD

Home Assistance UK Limited

Directors' Report for the Year Ended 31 December 2015

The Directors present their report and the Financial Statements for the year ended 31 December 2015.

Directors of the Company

The directors who held office during the year were as follows:

K D'Arcy

M Inns (resigned 30 June 2015)

D Kendle

C Stern

M Whitbread

D Alexander

O Smedley (appointed 30 March 2015)

Results and dividends

The results of the Company are set out on page 8. The profit for the financial year ended 31 December 2015 is £403,143(2014: profit £401,662). The directors do not recommend the payment of a dividend for the year (2014:£2,000,000).

Future developments

Future developments are discussed in the Strategic Report on page 1 .

Directors and officers liabilities

Directors' and officers' liability insurance has been purchased by the ultimate parent company, Centrica plc, and was in place throughout the year under review. The insurance does not provide cover in the event that the Director is proved to have acted fraudulently.

Financial risk management

The process of risk acceptance and risk management is addressed through a framework of policies, procedures and internal controls. All policies are subject to Board approval and ongoing review by management, risk management and compliance. Compliance with regulation, legal and ethical standards is a high priority for the Group and the compliance team and finance department take on an important oversight role in this regard.

Credit risk - Exposure to counterparty credit risk is managed within parameters set by the Directors. Credit worthiness of customers is ascertained before commencing to trade by reviewing an appropriate mix of internal and external information.

Liquidity risk - The Company actively manages its finances to ensure that it has sufficient available funds for its operations. It is the Directors' understanding that the parent company will continue to provide suitable resources to the Company to meet its needs.

Foreign exchange risk - The Company has no foreign currency assets and liabilities and therefore does not have exposure to foreign exchange rate fluctuations.

Interest rate risk - The Company has both interest bearing assets and liabilities, these are generally held at floating rates. The Company monitors its portfolio of interest bearing assets and liabilities and their financial impact.

Home Assistance UK Limited

Directors' Report for the Year Ended 31 December 2015 (continued)

Statement of Directors' Responsibilities

The Directors are responsible for preparing the Strategic Report, Directors' Report and the Financial Statements in accordance with applicable UK 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 Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 101 'Reduced Disclosure Framework' (FRS 101). 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 FRS 101 has 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 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.

Post-balance sheet events

There were no subsequent event after the balance sheet date.

Disclosure of information to the auditors

Each of the Directors who held office at the date of approval of this Directors' Report confirm that so far as they are aware, there is no relevant audit information of which the Company's auditors are unaware, and they have taken all steps that they ought to have taken as Directors to make themselves aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

Reappointment of auditors

In accordance with section 487 of the Companies Act 2006, the auditors will be deemed to be reappointed and PricewaterhouseCoopers LLP will therefore continue in office.

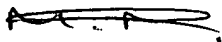
Approved by the Board on 29 June 2016 and signed on its behalf by:

Home Assistance UK Limited

Directors' Report for the Year Ended 31 December 2015 (continued)

Statement of Directors' Responsibilities (continued)

By order of the Board for and on behalf of Centrica Secretaries Limited
Company Secretary



Company registered in England and Wales, No. 05955557
Registered office:
Millstream
Maidenhead Road
Windsor
Berkshire
SL4 5GD

Home Assistance UK Limited

Independent Auditors' Report to the Members of Home Assistance UK Limited

Report on the financial statements

Our opinion

In our opinion, Home Assistance UK Limited's financial statements (the 'financial statements'):

- give a true and fair view of the state of the Company's affairs as at 31 December 2015 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.

What we have audited

The financial statements, included within the Home Assistance UK Limited Annual Report and Financial Statements (the 'Annual Report'), comprise:

- the Statement of financial position as at 31 December 2015;
- the Income Statement for the year then ended;
- the Statement of Changes in Equity for the year then ended; and
- the Statement of comprehensive income for the year then ended; and
- the notes to the financial statements, which include a summary of significant accounting policies and other explanatory information.

The financial reporting framework that has been applied in the preparation of the financial statements is United Kingdom Accounting Standards, comprising FRS 101 "Reduced Disclosure Framework", and applicable law (United Kingdom Generally Accepted Accounting Practice).

In applying the financial reporting framework, the directors have made a number of subjective judgements, for example in respect of significant accounting estimates. In making such estimates, they have made assumptions and considered future events.

Opinion on other matter prescribed by the Companies Act 2006

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

Other matters on which we are required to report by exception

Adequacy of accounting records and information and explanations received

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- we have not received all the information and explanations we require for our audit; or
- 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.

We have no exceptions to report arising from this responsibility.

Directors' remuneration

Under the Companies Act 2006 we are required to report to you if, in our opinion, certain disclosures of directors' remuneration specified by law are not made. We have no exceptions to report arising from this responsibility.

Home Assistance UK Limited

Independent Auditors' Report to the Members of Home Assistance UK Limited (continued)

Our responsibilities and those of the directors

As explained more fully in the Statement of Directors' Responsibilities (set out on page 4), 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) ('ISAs (UK & Ireland)'). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

This report, including the opinions, has been prepared for and only for the Company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

What an audit of financial statements involves

We conducted our audit in accordance with ISAs (UK & Ireland). An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of:

- whether the accounting policies are appropriate to the Company's circumstances and have been consistently applied and adequately disclosed;
- the reasonableness of significant accounting estimates made by the Directors; and
- the overall presentation of the financial statements.

We primarily focus our work in these areas by assessing the Directors' judgements against available evidence, forming our own judgements, and evaluating the disclosures in the financial statements.

We test and examine information, using sampling and other auditing techniques, to the extent we consider necessary to provide a reasonable basis for us to draw conclusions. We obtain audit evidence through testing the effectiveness of controls, substantive procedures or a combination of both.

In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

.....
Lee Clarke (Senior Statutory Auditor)
For and on behalf of PricewaterhouseCoopers LLP

Chartered Accountants and Statutory Auditors
London

Date:.....

Home Assistance UK Limited

Income Statement for the Year Ended 31 December 2015

	Note	2015 £ 000	2014 £ 000
Revenue	2	6,758	6,615
Cost of sales		<u>(3,574)</u>	<u>(3,559)</u>
Gross profit		3,184	3,056
Operating costs		<u>(2,687)</u>	<u>(2,557)</u>
Operating profit		497	499
Finance income	5	<u>7</u>	<u>14</u>
Profit before income tax		504	513
Income tax expense	7	<u>(101)</u>	<u>(111)</u>
Profit for the year		<u><u>403</u></u>	<u><u>402</u></u>

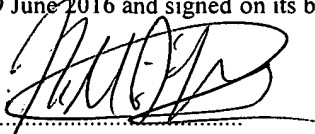
The above results were derived from continuing operations.

Home Assistance UK Limited

Statement of Financial Position as at 31 December 2015

	Note	2015 £ 000	2014 £ 000
Non-current assets			
Property, plant and equipment	8	<u>123</u>	<u>76</u>
		<u>123</u>	<u>76</u>
Current assets			
Trade and other receivables	9	1,036	504
Cash and cash equivalents	10	<u>4,187</u>	<u>4,177</u>
		<u>5,223</u>	<u>4,681</u>
Total assets		<u>5,346</u>	<u>4,757</u>
Current liabilities			
Trade and other payables	11	(3,278)	(3,081)
Current tax liabilities	7	<u>(100)</u>	<u>(111)</u>
		<u>(3,378)</u>	<u>(3,192)</u>
Total assets less current liabilities		<u>1,968</u>	<u>1,565</u>
Net assets		<u>1,968</u>	<u>1,565</u>
Equity			
Called up share capital	13	1	1
Share premium reserve		499	499
Retained earnings		<u>1,468</u>	<u>1,065</u>
Total equity		<u>1,968</u>	<u>1,565</u>

The financial statements on pages 8 to 20 were approved and authorised for issue by the Board of Directors on 29 June 2016 and signed on its behalf by:



K D'Arcy

Director

Company number 05955557

The notes on pages 11 to 20 form an integral part of these financial statements.

Home Assistance UK Limited

Statement of Changes in Equity for the Year Ended 31 December 2015

	Share capital £ 000	Share premium reserve £ 000	Retained earnings £ 000	Total £ 000
At 1 January 2015	1	499	1,065	1,565
Profit for the year	-	-	403	403
Total comprehensive income	1	499	1,468	1,968
At 31 December 2015	1	499	1,468	1,968
	Share capital £ 000	Share premium £ 000	Retained earnings £ 000	Total £ 000
At 1 January 2014	1	499	2,663	3,163
Profit for the year	-	-	402	402
Total comprehensive income	1	499	3,065	3,565
Dividends	-	-	(2,000)	(2,000)
At 31 December 2014	1	499	1,065	1,565

The notes on pages 11 to 20 form an integral part of these financial statements.

Home Assistance UK Limited

Notes to the Financial Statements for the Year Ended 31 December 2015

1 Accounting policies

Basis of preparation

The Company financial statements have been prepared in accordance with Financial Reporting Standard 101 Reduced Disclosure Framework ("FRS 101"). In preparing these financial statements the Company applies the recognition, measurement and disclosure requirements of International Financial Reporting Standards as adopted by the EU ("Adopted IFRSs"), but makes amendments where necessary in order to comply with Companies Act 2006 and has set out below where advantage of the FRS 101 disclosure exemptions has been taken.

In the transition to FRS 101, the Company has applied IFRS 1 whilst ensuring that its assets and liabilities are measured in compliance with FRS 101. An explanation of how the transition to FRS 101 has effected the reported financial position and financial performance of the Company is provided in note 18.

IFRS 1 grants certain exemptions from the full requirements of Adopted IFRSs in the transition period. The following exemptions have been taken in these financial statements:

- Tangible assets - on transition to FRS 101, tangible assets are measured at deemed cost which, is the previous GAAP carrying value of these assets;

In these financial statements, the Company has applied the exemptions available under FRS 101 in respect of the following disclosures:

- A Cash Flow Statement and related notes;
- Comparative period reconciliations for tangible fixed assets;
- Disclosures in respect of related parties transactions with wholly-owned subsidiaries;
- Disclosures in respect of the compensation of Key Management Personnel;
- Disclosures in respect of capital management;
- The effects of new but not yet effective IFRSs.

Note that the Company has early adopted the following amendments to FRS 101 (effective for periods beginning on or after 1 January 2016) in these financial statements:

- Presentation of IAS format financial statements;
- Exemption from the presentation of a third balance sheet (being the opening balance sheet of the Company at the date of application of FRS 101).

As the consolidated financial statements of Centrica Plc include the equivalent disclosures, the Company has also taken the exemptions under FRS 101 available in respect of the following disclosures:

- Certain disclosures required by IFRS 13 Fair value measurement and the disclosures required by IFRS 7 Financial instrument disclosures have not been provided apart from those which are relevant for the financial instruments which are held at fair value;

These financial statements are presented in pound sterling (with all values rounded to the nearest thousand pounds (£000) except when otherwise indicated), which is also the functional currency of the Company.

The financial statements are prepared on the historical cost basis.

Summary of significant accounting policies and key accounting estimates

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 years presented, unless otherwise stated.

Home Assistance UK Limited

Notes to the Financial Statements for the Year Ended 31 December 2015 (continued)

1 Accounting policies (continued)

Revenue recognition

Revenue primarily represents the administration and claims handling fees earned on the Company's provision of insurance intermediary services including claims fulfilment. Fees are recognised when earned and exclude any associated tax. Revenue also includes other fees and other income for the provision of unregulated claims handling and other services.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the company's financial statements in the period in which the dividends are approved by the company's shareholders.

Leases

Payments under operating leases are charged to the income statement on a straight-line basis over the term of the relevant lease.

Taxation

Current tax, including UK corporation tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax is recognised in respect of all temporary differences identified at the balance sheet date. Temporary differences are differences between the carrying amount of the Company's assets and liabilities and their tax base.

Deferred tax assets are recognised only to the extent that it is probable that the deductible temporary differences will reverse in the future and there is sufficient taxable profit available against which the temporary differences can be utilised.

The amount of deferred tax provided is based on the expected manner of realisation or settlement using tax rates that have been enacted or substantively enacted at the balance sheet date.

Property, plant and equipment ('PP&E')

PP&E is included in the statement of financial position at cost, less accumulated depreciation and any provisions for impairment. The initial cost of an asset comprises its purchase price or construction cost and any costs directly attributable to bringing the asset into operation. The purchase price or construction cost is the aggregate amount paid and the fair value of any other consideration given to acquire the asset.

Subsequent expenditure in respect of items of PP&E such as the replacement of major parts, major inspections or overhauls, are capitalised as part of the cost of the related asset where it is probable that future economic benefits will arise as a result of the expenditure and the cost can be reliably measured. All other subsequent expenditure, including the costs of day-to-day servicing, repairs and maintenance, is expensed as incurred.

PP&E are depreciated on a straight-line basis at rates sufficient to write off the cost, less estimated residual values, of individual assets over their estimated useful lives.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and office equipment	Straight line over 5 years
Computer Equipment	Straight line over 3 years

Home Assistance UK Limited

Notes to the Financial Statements for the Year Ended 31 December 2015 (continued)

1 Accounting policies (continued)

The carrying values of PP&E are tested annually for impairment and are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable. Residual values and useful lives are reassessed annually and if necessary changes are accounted for prospectively.

Insurance Debtors and Creditors

The Company acts as an intermediary in placing the insurable risks of their clients with insurers and, as such, is not liable as principal for amounts arising from such transactions. Gross debtors and creditors arising from insurance intermediary transactions are shown as assets and liabilities and only fee income is recorded as turnover. This recognises that the Company is entitled to retain the fee income on any future trading arising from these transactions.

Thus, large changes in both debtors and creditors can arise from relatively low levels of fee income. For this reason, the totals of trade debtors and creditors give no indication of future trading and profit.

Defined contribution pension obligation

Payments to defined contribution retirement benefit schemes are recognised in the Company's income statement as they fall due.

Trade and other receivables

Trade receivables are amounts due from customers for merchandise sold or 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 receivables are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Trade and other payables

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business if longer). If not, they are presented as non-current liabilities.

Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.

2 Revenue

The analysis of the company's revenue for the year from continuing operations is as follows:

Home Assistance UK Limited

Notes to the Financial Statements for the Year Ended 31 December 2015 (continued)

2 Revenue (continued)

	2015 000	2014 000
Administration and fee income - non regulated	548	150
Administration and fee income - regulated	3,967	3,954
Other fees receivable	2,243	2,511
	<u>6,758</u>	<u>6,615</u>

3 Analysis of costs by nature

Arrived at after charging/(crediting)

	2015 000	2014 000
Audit	18	16
Depreciation expense	50	50
Operating Lease	<u>86</u>	<u>79</u>

4 Employees' costs

The aggregate employee costs (including directors' remuneration) were as follows:

	2015 000	2014 000
Wages and salaries	2,959	2,835
Social security costs	254	222
Pension Costs	<u>60</u>	<u>57</u>
	<u>3,273</u>	<u>3,115</u>

In respect of the Directors' remuneration, refer to note 16 'related parties' transactions'.

The average number of persons employed by the company (including directors) during the year, analysed by category was as follows:

	2015 No. of employees	2014 No. of employees
Administration and support	130	111

5 Finance Income

	2015 000	2014 000
Interest income on bank and other short-term deposits	<u>7</u>	<u>14</u>

Home Assistance UK Limited

Notes to the Financial Statements for the Year Ended 31 December 2015 (continued)

6 Auditors' remuneration

	2015 £	2014 £
Audit of the financial statements	<u>18,000</u>	<u>16,000</u>

The Company has taken advantage of the exemption not to disclose amounts paid for non-audit services as these are disclosed in the Group Financial statements of its ultimate parent, Centrica Plc.

7 Income tax expense

Tax charged/(credited) in the income statement

	2015 £ 000	2014 £ 000
Current taxation		
UK corporation tax at 20.25% (2014: 21.49%)	100	112
Deferred taxation		
Arising from origination and reversal of temporary differences - UK	<u>1</u>	<u>(1)</u>
Tax expense in the income statement	<u>101</u>	<u>111</u>

The Company earns its profits in the UK and are subject to the standard rate for UK corporation tax, which from 1 April 2015 was 20.25% (2014: 21.49%).

The differences between the taxes shown above and the amounts calculated by applying the standard rate of UK corporation tax rate to the profit before tax are reconciled below:

	2015 £ 000	2014 £ 000
Profit before tax at 20.25% (2014: 21.49%)	<u>504</u>	<u>513</u>
Tax expense at standard UK rate	102	110
Effects of:		
Net expenses non-deductible for tax purposes	<u>(1)</u>	<u>1</u>
Total income tax expense	<u>101</u>	<u>111</u>

The main rate of corporation tax was reduced to 20% from 1 April 2015. Further reductions were enacted by Finance (No.2) Act 2015 to reduce the rate to 19% from 1 April 2017 and to 18% from 1 April 2020. These enacted reduced rates of corporation tax have been reflected within these financial statements. The Chancellor of the Exchequer has announced a further reduction in the rate, to 17% from 1 April 2020, which is expected to be substantively enacted as part of the Summer Finance Bill 2016 and is therefore not reflected in these financial statements. As such, the previously enacted rate of 18% from 1 April 2020 will not come into effect. The impact of the reduction in the corporate tax rate to 17% on the financial statements is expected to be immaterial.

Home Assistance UK Limited

Notes to the Financial Statements for the Year Ended 31 December 2015 (continued)

7 Income tax expense (continued)

Deferred tax

The movements in respect of the deferred income tax assets and liabilities that occurred during the financial year are as follows:

	Accelerated tax depreciation (corporation tax) £ 000
1 January 2014	(27)
Charged/(credited) to the income statement	(1)
31 December 2014	(28)
Deferred Tax	1
31 December 2015	(27)

	£ 000	£ 000
Deferred tax (assets)		
Recoverable within 12 months	(1)	(1)
Recoverable after 12 months	(26)	(27)
	<u>(27)</u>	<u>(28)</u>

8 Property, plant and equipment

	Furniture, fittings and equipment £ 000	Computer Equipment £ 000	Total £ 000
Cost or valuation			
At 1 January 2015	159	466	625
Additions	11	87	98
At 31 December 2015	<u>170</u>	<u>553</u>	<u>723</u>
Depreciation			
At 1 January 2015	122	428	550
Charge for the year	15	35	50
At 31 December 2015	<u>137</u>	<u>463</u>	<u>600</u>
Carrying amount			
At 31 December 2015	<u>33</u>	<u>90</u>	<u>123</u>
At 31 December 2014	<u>38</u>	<u>38</u>	<u>76</u>

Home Assistance UK Limited

Notes to the Financial Statements for the Year Ended 31 December 2015 (continued)

9 Trade and other receivables

	2015 Current £ 000	2014 Current £ 000
Trade receivables	345	215
Amounts owed by group undertakings	622	233
Prepayments and accrued income	42	28
Deferred tax	27	28
	<u>1,036</u>	<u>504</u>

All amounts owed by group undertakings are unsecured and repayable on demand.

10 Cash and cash equivalents

	2015 £ 000	2014 £ 000
Cash at bank	3,360	3,706
Other cash and cash equivalents	<u>827</u>	<u>471</u>
	<u>4,187</u>	<u>4,177</u>

Balances held by the company that are not available for use by the company

Cash and cash equivalents comprises bank balances of £3,360,000 (2014: £ 3,706,000) and amounts held on trust for insurers of £827,000 (2014: £471,000). The amounts held on trust for insurers are restricted cash balances.

11 Trade and other payables

	2015 Current £ 000	2014 Current £ 000
Trade payables	968	620
Amounts owed to group undertakings	975	857
Accrued expenses	988	1,057
Taxation	101	359
Social security and other taxes	<u>246</u>	<u>188</u>
	<u>3,278</u>	<u>3,081</u>

Amounts owed to group undertakings are unsecured, interest free and payable on demand.

Home Assistance UK Limited

Notes to the Financial Statements for the Year Ended 31 December 2015 (continued)

12 Post-employment benefits

Defined contribution pension scheme

The total cost charged to income of £60,000 (2014: £57,380) represents contributions payable to these schemes by the Company at rates specified in the rules of the scheme.

13 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Share premium reserve				

Consideration transferred in excess of the nominal value of ordinary shares is allocated to share premium.

Retained earnings

The balance classified as retained earnings includes the profits and losses realised by the company in previous periods that were not distributed to the shareholders of the company at the balance sheet date.

14 Dividends paid and proposed

	2015 £ 000	2014 £ 000
<i>Declared and paid during the year</i>		
Dividend of £ (2014 - £2,000 per ordinary share	-	2,000
Interim dividend of £Nil (2014 - £Nil) per ordinary share	<u>-</u>	<u>-</u>
	<u>-</u>	<u>2,000</u>

15 Operating leases

Operating leases

Leases as lessee

At 31 December 2015 the company had annual commitments under non-cancellable operating leases for vehicles with the following maturity:

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Notes to the Financial Statements for the Year Ended 31 December 2015 (continued)

15 Operating leases (continued)

	2015 £ 000	2014 £ 000
Within one year	86	39
In two to five years	43	-
	<u>129</u>	<u>39</u>

The amount of non-cancellable operating lease payments recognised as an expense during the year was £86,000 (2014 - £79,255)

16 Related party transactions

Directors' remuneration

The directors' remuneration for the year was as follows:

	2015 £ 000	2014 £ 000
Directors' emoluments	576	504
Contributions into pension schemes	49	53
	<u>625</u>	<u>557</u>

The aggregate of emoluments and amounts receivable under long term incentive schemes of the highest paid Director was £218,090 (2014: £222,015), including company pension contributions of £22,530 (2014:£22,088) were made to a money purchase scheme on his behalf. This Director is also a member of a defined benefit scheme, under which the accrued pension at the year end was £nil (£2014: £nil), and the accrued lump sum was £nil (£2014: £nil). During the year, this highest paid Director exercised share options and also received shares under a long term incentive scheme.

The prior year figures for aggregate emoluments paid to directors, company contributions to pension schemes and remuneration of the highest paid director have been amended since the 2014 statutory accounts were finalised. This was due to a change in the method of allocation of emoluments to Group entities, as well as the inclusion of certain payments and allowances owed to directors.

During the year the number of Directors who received post-employment benefits and share incentives was as follows:

	2015 No.	2014 No.
Received or were entitled to receive shares under long term incentive schemes	3	1
Exercised share options	3	1
Accruing benefits under defined benefit pension scheme	3	3
Accruing benefits under money purchase pension scheme	<u>2</u>	<u>2</u>

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17 Parent and ultimate parent undertaking

The immediate parent undertaking is GB Gas Holdings Limited, a company registered in England and Wales.

The ultimate parent and controlling party is Centrica plc, a company registered in England and Wales, which is the only company to include these financial statements in its consolidated statements. Copies of the Centrica Plc consolidated financial statements may be obtained from www.centrica.com. These financial statements are available upon request from www.centrica.com.

18 Transition to FRS 101

In preparing the FRS101 balance sheet, the Company has not been required to adjust any amounts reported previously in its financial statements prepared in accordance with its old basis of accounting (UK GAAP).