

Registered number: 07224362

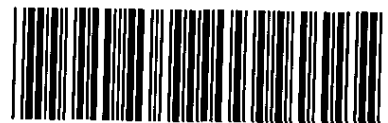
**Partnerships in Care (Pastoral) Limited**

**Unaudited**

**Directors' report and financial statements**

**For the year ended 31 December 2016**

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## **Partnerships in Care (Pastoral) Limited**

### **Company Information**

<b>Directors</b>	Quazi Haque (resigned 30 November 2016) Steven Woolgar (resigned 30 November 2016) Joy Chamberlain (resigned 30 November 2016) Trevor Torrington (appointed 30 November 2016) Nigel Myers (appointed 30 November 2016)
<b>Company secretary</b>	David Hall
<b>Registered number</b>	07224362
<b>Registered office</b>	Fifth Floor Maxwell Road London W14 8UD

## **Partnerships in Care (Pastoral) Limited**

### **Directors' report For the year ended 31 December 2016**

The Directors present their report and the financial statements for the year ended 31 December 2016.

#### **Principal activity**

The company's principal activity during the year continued to be the provision of a residential mental healthcare facility.

On 1 April 2015, Partnerships in Care Management 2 Limited acquired 100% of the ordinary share capital of the Company.

On 2 June 2015 the Company changed its name from Pastoral Cymru Care Group Limited to Partnerships in Care (Pastoral) Limited.

#### **Results and dividends**

The profit for the year, after taxation, amounted to £16,164 (2015 - £NIL).

The directors do not recommend the payment of a dividend (2015 - Nil).

#### **Directors**

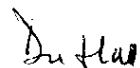
The Directors who served during the year were:

Quazi Haque (resigned 30 November 2016)  
Steven Woolgar (resigned 30 November 2016)  
Joy Chamberlain (resigned 30 November 2016)  
Trevor Torrington (appointed 30 November 2016)  
Nigel Myers (appointed 30 November 2016)  
There are no directors retiring by rotation.

#### **Going Concern**

After making enquiries, the directors have a reasonable expectation that the company and the group have adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

This report was approved by the board on 22 September 2017 and signed on its behalf.



David Hall  
Company secretary

## **Partnerships in Care (Pastoral) Limited**

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## **Partnerships in Care (Pastoral) Limited**

### **Directors' responsibilities statement For the year ended 31 December 2016**

The Directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 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 for the company's financial statements and then apply them consistently;
- make judgments and accounting 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;
- 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.

**Partnerships in Care (Pastoral) Limited**

**Statement of comprehensive income  
For the year ended 31 December 2016**

		31 December 2016 £	9 months ended 31 December 2015 £
	Note		
<b>Gross profit</b>		-	-
<b>Operating profit</b>		-	-
Tax on profit	4	16,164	-
<b>Profit for the year</b>		<u>16,164</u>	<u>-</u>

There were no recognised gains and losses for 2016 or 2015 other than those included in the statement of comprehensive income.

There was no other comprehensive income for 2016 (2015:£NIL).

The notes on pages 6 to 11 form part of these financial statements.

**Partnerships in Care (Pastoral) Limited**

**Statement of changes in equity  
For the year ended 31 December 2016**

	Called up share capital	Profit and loss account	Total equity
	£	£	£
At 1 January 2016	859	(33,502)	(32,643)
<b>Comprehensive income for the year</b>			
Profit for the year	-	16,164	16,164
<b>Total comprehensive income for the year</b>	-	16,164	16,164
<b>At 31 December 2016</b>	859	(17,338)	(16,479)

**Statement of changes in equity  
For the year ended 31 December 2015**

	Called up share capital	Profit and loss account	Total equity
	£	£	£
At 1 April 2015	859	(33,502)	(32,643)
<b>Total comprehensive income for the period</b>	-	-	-
<b>At 31 December 2015</b>	859	(33,502)	(32,643)

The notes on pages 6 to 11 form part of these financial statements.

**Partnerships in Care (Pastoral) Limited**  
**Registered number: 07224362**

**Statement of financial position**  
**As at 31 December 2016**

	Note	2016 £	2015 £
<b>Fixed assets</b>			
Investments	5	1,250,000	1,250,000
<b>Current assets</b>			
Debtors: amounts falling due within one year	6	61,164	45,860
Creditors: amounts falling due within one year	7	(1,327,643)	(1,328,503)
<b>Net current liabilities</b>		(1,266,479)	(1,282,643)
<b>Total assets less current liabilities</b>		(16,479)	(32,643)
<b>Net liabilities</b>		(16,479)	(32,643)
<b>Capital and reserves</b>			
Called up share capital	9	859	859
Profit and loss account	10	(17,338)	(33,502)
<b>Shareholders' deficit</b>		(16,479)	(32,643)

The Directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The Company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 22 September 2017.

  
**Nigel Myers**

Director

The notes on pages 6 to 11 form part of these financial statements.



## **Partnerships in Care (Pastoral) Limited**

### **Notes to the financial statements For the year ended 31 December 2016**

#### **1. Statement of compliance**

Partnerships in Care (Pastoral) Limited is a limited liability company incorporated in England. The Registered Office is 80 Hammersmith Road, London, W14 8UD.

The company's financial statements have been prepared in compliance with FRS 102 as it applies to the financial statements of the company for the year ended 31 December 2016.

The company transitioned from previously extant UK GAAP to FRS 102 as at 2 April 2014.

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

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

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

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

The following principal accounting policies have been applied:

##### **2.2 Financial reporting standard 102 - reduced disclosure exemptions**

The company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 33 Related Party Disclosures paragraph 33.7.

This information is included in the consolidated financial statements of Acadia Healthcare Company Inc as at 31 December 2015 and these financial statements may be obtained from 830 Crescent Centre Drive, Suite 610, Franklin, TN 37067.

##### **2.3 Valuation of investments**

Investments in subsidiaries are measured at cost less accumulated impairment.

##### **2.4 Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### **2.5 Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

## Partnerships in Care (Pastoral) Limited

### Notes to the financial statements For the year ended 31 December 2016

#### 2. Accounting policies (continued)

##### 2.6 Provisions for liabilities

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the Statement of comprehensive income in the year that the Company becomes aware of the obligation, and are measured at the best estimate at the Statement of financial position date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Statement of financial position.

##### 2.7 Current and deferred taxation

The tax expense for the year comprises current and deferred tax. Tax is recognised in the Statement of comprehensive income, except that a charge attributable to an item of income and expense *recognised as other comprehensive income or to an item recognised directly in equity* is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the Statement of financial position date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

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

In the application of accounting policies, management are required to make judgements, estimates and assumptions about the carrying amounts of certain assets and liabilities. The estimates and associated assumptions are based on experience and other factors that are considered as relevant. Actual results could differ from estimates.

The estimates and underlying assumptions are reviewed on a regular basis. Revisions to accounting estimates are recognised in the review period and future periods if the revision affects both the current period and subsequent periods.

## Partnerships in Care (Pastoral) Limited

### Notes to the financial statements For the year ended 31 December 2016

#### 4. Taxation

	31 December 2016 £	9 months ended 31 December 2015 £
<b>Corporation tax</b>		
Current tax on profits for the year	(14,325)	-
<b>Total current tax</b>	<u>(14,325)</u>	<u>-</u>
<b>Deferred tax</b>		
Origination and reversal of timing differences	(1,936)	-
Changes to tax rates	97	-
<b>Total deferred tax</b>	<u>(1,839)</u>	<u>-</u>
<b>Taxation on (loss)/profit on ordinary activities</b>	<u>(16,164)</u>	<u>-</u>

#### Factors affecting tax charge for the year/period

The tax assessed for the year/period is lower than (2015 - the same as) the standard rate of corporation tax in the UK of 20% (2015 - 20%). The differences are explained below:

	31 December 2016 £	9 months ended 31 December 2015 £
Profit on ordinary activities before tax	-	-
Profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 20% (2015 - 20%)	-	-
<b>Effects of:</b>		
Tax rate changes leading to an increase in taxation	97	-
Other differences leading to an decrease in the tax charge	(1,936)	-
Transfer pricing adjustments	(14,325)	-
<b>Total tax charge for the year/period</b>	<u>(16,164)</u>	<u>-</u>

#### Factors that may affect future tax charges

## Partnerships in Care (Pastoral) Limited

### Notes to the financial statements For the year ended 31 December 2016

#### 4. Taxation (continued)

The level of disallowable expenses and utilisation of tax losses carried forward will impact future tax charges.

The main rate of corporation tax has been reduced from 20% to 19% with effect from 1 April 2017 and from 19% to 17% with effect from 1 April 2020. These rate reductions were substantively enacted before the year end and as the directors consider the deferred tax balances are expected to largely reverse after 1 April 2020, the tax rate used for deferred tax at the year end is 17%.

#### 5. Fixed asset investments

	Investments in subsidiary companies £
<b>Cost or valuation</b>	
At 1 January 2016	1,250,000
At 31 December 2016	<u>1,250,000</u>
<b>Net book value</b>	
At 31 December 2016	<u>1,250,000</u>
At 31 December 2015	<u>1,250,000</u>

#### 6. Debtors

	2016 £	2015 £
Amounts owed by group undertakings	45,000	45,000
Other debtors	14,325	860
Deferred taxation	1,839	-
	<u>61,164</u>	<u>45,860</u>

**Partnerships in Care (Pastoral) Limited**

**Notes to the financial statements  
For the year ended 31 December 2016**

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

	2016 £	2015 £
Amounts owed to group undertakings	1,327,643	1,323,503
Other creditors	-	5,000
	<u>1,327,643</u>	<u>1,328,503</u>

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

**8. Deferred taxation**

	2016 £
Charged to profit or loss	1,839
<b>At end of year</b>	<u>1,839</u>

The deferred tax asset is made up as follows:

	2016 £
Tax losses carried forward	1,839
	<u>1,839</u>

**9. Share capital**

	2016 £	2015 £
<b>Shares classified as equity</b>		
<b>Allotted, called up and fully paid</b>		
253 Ordinary A Shares shares of £1 each	253	253
506 Ordinary B Shares shares of £1 each	506	506
100 Ordinary C Shares shares of £1 each	100	100
	<u>859</u>	<u>859</u>

**10. Reserves**

**Profit and loss account**

The profit and loss account includes all current and prior period retained profit and losses.

**Partnerships in Care (Pastoral) Limited**

**Notes to the financial statements  
For the year ended 31 December 2016**

**11. Controlling party**

*The immediate parent undertaking is Partnerships in Care Management 2 Limited.*

The ultimate parent undertaking is Acadia Healthcare Company Inc, a company incorporated in the United States of America.

The largest group in which the results of the Company are consolidated is that headed by Acadia Healthcare Company Inc, incorporated in the United States of America. The consolidated financial statements of the Acadia Healthcare group may be obtained from 830 Crescent Centre Drive, Suite 610, Franklin, TN 37067.

The smallest group in which the results of the Company are consolidated is that headed by Partnerships in Care UK 1 Limited, incorporated in England and Wales. The consolidated financial statements of the Partnerships in Care UK 1 Limited group may be obtained from Fifth Floor, 80 Hammersmith Road, London, W14 8UD.