

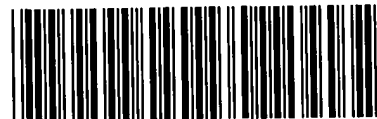
Registered number: 7568015

## VH Community Services Limited

### Directors' Report and Financial Statements

For the Year Ended 31 March 2020

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**VH Community Services Limited**

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**Contents**

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	Page
<b>Company Information</b>	<b>1</b>
<b>Directors' Report</b>	<b>2 - 3</b>
<b>Statement of Directors' Responsibilities in respect of the Directors' Report and the financial statements</b>	<b>4</b>
<b>Independent Auditor's Report to the Members of VH Community Services Limited</b>	<b>5 - 6</b>
<b>Profit and Loss Account and Other Comprehensive Income</b>	<b>7</b>
<b>Balance Sheet</b>	<b>8</b>
<b>Statement of Changes in Equity</b>	<b>9</b>
<b>Notes to the Financial Statements</b>	<b>10 - 19</b>

<b>VH Community Services Limited</b>
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**Company Information**

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<b>Directors</b>	S T A Master A J Moore P J Taylor
<b>Registered number</b>	7568015
<b>Registered office</b>	The Heath Business & Technical Business Park, Runcorn, Cheshire, WA7 4QX
<b>Independent auditor</b>	KPMG LLP Chartered Accountants 1 Sovereign Square Sovereign Street Leeds LS1 4DA

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## VH Community Services Limited

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### Directors' Report For the Year Ended 31 March 2020

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The directors present their report and the financial statements for the year ended 31 March 2020.

The Company has met the requirements in the Companies Act 2006 to obtain the exemption provided, based on its size, from the presentation of a Strategic report.

#### Principal activity

The principal activity of the business is the provision of clinical services.

#### Results and dividends

The loss for the year, after taxation, amounted to £66,337 (2019: Profit £3,794).

The directors do not recommend the payment of a dividend for 2020 (2019: £NIL).

#### Directors

The directors who served during the year were:

S T A Master  
A J Moore  
P J Taylor

#### Political and charitable contributions

The Company made no political or charitable donations nor incurred any political expenditure during the year (2019 - £Nil).

#### Going concern

The company's sole contract for the provision of clinical services is due to expire on 31 March 2021. The company is currently in the process of finalising an extension of the contract to 31 March 2022, after which if the contract is not renewed for a further term, the company will cease to trade and the directors will commence the winding up of the business. Accordingly, the going concern basis of accounting is no longer considered to be appropriate as at 31 March 2020. No adjustments were necessary in these financial statements to reduce assets to their realizable values, to provide for liabilities arising from the decision to cease trading or to reclassify fixed assets or long term liabilities as current assets or liabilities.

#### COVID-19

Our colleagues have been amazing through the COVID-19 pandemic and to reflect this our Chief Executive has sent a personal message of thanks to all our colleagues for all the work they have done in partnership with the NHS on the response to the Coronavirus pandemic.

The ongoing COVID-19 pandemic remains a risk to the LLP's activities. Despite a disruption in services at the end of 2019-20, there was minimal impact on the performance of the LLP.

The Company will be focused on ensuring colleague safety during the continued COVID-19 pandemic, ensuring that all workplaces are COVID safe and that there is access to PPE (Personal Protective Equipment) in line with regulatory guidance, ensuring that services will continue to be provided in accordance with government guidance and evolving priorities.

Both commercial and safety risks relating to COVID-19 will continue to be monitored in 2020 – 21.

#### Subsequent events

The directors have considered that there are no subsequent events to the date of signing.

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**VH Community Services Limited**

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**Directors' Report (continued)**  
**For the Year Ended 31 March 2020**

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**Qualifying third party indemnity provisions**

During the year, and at the date of signing this report, the Company maintained liability insurance and third party indemnification provisions for its directors, under which the Company has agreed to indemnify the directors to the extent permitted by law in respect of all liabilities to third parties arising out of, or in connection with, the execution of their powers, duties and responsibilities as directors of the Company and any of its associated companies.

**Disclosure of information to auditor**

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditor is unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditor is aware of that information.

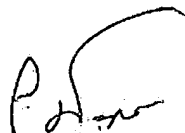
**Auditor**

The auditor, KPMG LLP, will be proposed for reappointment in accordance with section 487 of the Companies Act 2006.

**Small companies note**

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board on 21 December 2020 and signed on its behalf by:



**P J Taylor**  
Director

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**VH Community Services Limited**

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**Statement of Directors' Responsibilities in respect of the Directors' Report and the Financial Statements**  
**For the Year Ended 31 March 2020**

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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), including FRS 101 Reduced Disclosure Framework.

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 judgements 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;
- assess the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

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 responsible 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, and 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.

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## **Independent Auditor's Report to the Members of VH Community Services Limited**

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### **Opinion**

We have audited the financial statements of VH Community Services Limited ("the company") for the year ended 31 March 2020 which comprise the Profit and loss account, Balance sheet, Statement of changes in equity and related notes, including the accounting policies in note 1.

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2020 and of its loss for the year then ended;
- have been properly prepared in accordance with UK accounting standards, including FRS 101 Reduced Disclosure Framework; 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 are described below. We have fulfilled our ethical responsibilities under, and are independent of the company in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

### **Emphasis of matter – Non-going concern basis of preparation**

We draw attention to the disclosure made in note 1 to the financial statements which explains that the financial statements are now not prepared on the going concern basis for the reason set out in that note. Our opinion is not modified in respect of this matter.

### **Directors' report**

The directors are responsible for the directors' report. Our opinion on the financial statements does not cover that report and we do not express an audit opinion thereon.

Our responsibility is to read the directors' report and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work:

- we have not identified material misstatements in the directors' report;
- in our opinion the information given in that report for the financial year is consistent with the financial statements; and
- in our opinion that report has been prepared in accordance with the Companies Act 2006.

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

Under the Companies Act 2006 we are required 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; or
- the directors were not entitled to take advantage of the small companies exemption from the requirement to prepare a strategic report.

We have nothing to report in these respects.

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## Independent Auditor's Report to the Members of VH Community Services Limited

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### Directors' responsibilities

As explained more fully in their statement 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; 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; 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 they either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

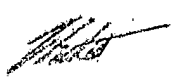
### Auditor's responsibilities

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 our opinion in an auditor's report. Reasonable assurance is a high level of assurance, but does not 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A fuller description of our responsibilities is provided on the FRC's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities).

### The purpose of our audit work and to whom we owe our responsibilities

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.



**Clare Partridge (Senior Statutory Auditor)**  
**for and on behalf of KPMG LLP, Statutory Auditor**  
*Chartered Accountants*  
1 Sovereign Square  
Sovereign Street  
Leeds  
LS1 4DA

22 December 2020



**VH Community Services Limited**

**Profit and Loss Account and Other Comprehensive  
Income  
For the Year Ended 31 March  
2020**

	Note	2020 £	2019 £
Turnover	3	1,079,046	831,576
Cost of sales		(1,085,825)	(826,192)
<b>Gross (loss)/profit</b>		<b>(6,779)</b>	<b>5,384</b>
Administrative expenses		(59,558)	(1,590)
<b>Operating (loss)/profit</b>	4	<b>(66,337)</b>	<b>3,794</b>
Tax on (loss)/profit	7	-	-
<b>(Loss)/profit for the financial year and total comprehensive income</b>		<b>(66,337)</b>	<b>3,794</b>

There was no other comprehensive income for 2020 (2019: £Nil).

All of the results shown above relate to continuing operations.

The notes on pages 10 - 19 form part of these financial statements.

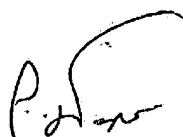
**VH Community Services Limited**  
Registered number: 7568015

**Balance Sheet**  
**As at 31 March 2020**

		2020	2020	2019	2019
	Note	£	£	£	£
<b>Current assets</b>					
Debtors: amounts falling due within one year	8	1,715,100		984,883	
Cash at bank and in hand		-		80,007	
		<u>1,715,100</u>		<u>1,064,890</u>	
Creditors amounts falling due within one year	9	<u>(1,806,222)</u>		<u>(1,089,675)</u>	
<b>Net current liabilities</b>			<b>(91,122)</b>		<b>(24,785)</b>
<b>Total assets less current liabilities</b>			<b>(91,122)</b>		<b>(24,785)</b>
<b>Net liabilities</b>					
			<b>(91,122)</b>		<b>(24,785)</b>
<b>Capital and reserves</b>					
Called up share capital	10		100		100
Profit and loss account			<b>(91,222)</b>		<b>(24,885)</b>
<b>Shareholder's deficit</b>			<b>(91,122)</b>		<b>(24,785)</b>

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

21 December 2020 by:



**P J Taylor**

Director

The notes on pages 10 - 19 form part of these financial statements.

<b>VH Community Services Limited</b>
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**Statement of Changes in Equity  
For the Year Ended 31 March 2020**

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	Called up Share capital	Retained earnings	Total equity
	£	£	£
At 1 April 2019	100	(24,885)	(24,785)
<b>Comprehensive income for the year</b>			
Loss for the year	-	(66,337)	(66,337)
<b>Total comprehensive income for the year</b>	-	(66,337)	(66,337)
<b>At 31 March 2020</b>	100	(91,222)	(91,122)

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**Statement of Changes in Equity  
For the Year Ended 31 March 2019**

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	Called up Share capital	Retained earnings	Total equity
	£	£	£
At 1 April 2018	100	(28,679)	(28,579)
<b>Comprehensive income for the year</b>			
Profit for the year	-	3,794	3,794
<b>Total comprehensive income for the year</b>	-	3,794	3,794
<b>At 31 March 2019</b>	100	(24,885)	(24,785)

The notes on pages 10 - 19 form part of these financial statements.

**Notes to the Financial Statements  
For the Year Ended 31 March 2020**

**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

VH Community Services Limited ("the Company") is a company incorporated and domiciled in the UK

These financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 101 'Reduced Disclosure Framework' and the Companies Act 2006. 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 were necessary in order to comply with the Companies Act 2006 and has set out below where advantage of the FRS101 disclosure exemptions has been taken.

The Company's ultimate parent within the UK, Virgin Holdings Limited, includes the Company in its consolidated financial statements. The consolidated financial statements of Virgin Holdings Limited are prepared in accordance with International Financial Reporting Standards and are available to the public and may be obtained from Companies House, Crown Way, Cardiff, CF14 3UZ.

In these financial statements, the company has applied exemptions available under FRS101 in respect of the following disclosures:

- A Cash Flow Statement and related notes;
- Comparative period reconciliations for share capital;
- Disclosures in respect of capital management;
- The effects of new but not yet effective IFRSs;
- Disclosures in respect of the compensation of Key Management Personnel; and
- Disclosures of transactions with a management entity that provides key management personnel services to the company.

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

- Disclosures required by IFRS 7 Financial Instrument Disclosures;
- Disclosures required by IFRS 13 Fair Value Measurement.

The Company proposes to continue to adopt the reduced disclosure framework of FRS101 in its next financial statements.

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements

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**VH Community Services Limited**

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**Notes to the Financial  
Statements  
For the Year Ended 31 March  
2020**

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**1. Accounting policies (continued)**

**1.2 Measurement convention**

The financial statements are prepared on the historical cost basis.

**1.3 Non-derivative financial instruments**

Non-derivative financial instruments comprise investment in trade and other debtors, cash and cash equivalents, and trade and other creditors.

Trade and other debtors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method, less any impairment losses.

Trade and other creditors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method.

**1.4 Impairment of financial assets**

A financial asset not carried at fair value through profit or loss is assessed at each reporting date to determine whether there is objective evidence that it is impaired. A financial asset is impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate. For financial instruments measured at cost less impairment an impairment is calculated as the difference between its carrying amount and the best estimate of the amount that the Company would receive for the asset if it were to be sold at the reporting date. Interest on the impaired asset continues to be recognised through the unwinding of the discount. When a subsequent event causes the amount of impairment loss to decrease, the decrease in impairment loss is reversed through profit or loss.

**1.5 Holiday pay accrual**

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Balance Sheet date.

**1.6 Turnover**

The company recognises revenue from the provision of health and social care services funded by the NHS (National Health Service) and Local Authorities across England.

Revenue is recognised in the accounting period which the services are rendered at an amount that reflects the consideration to which the Company expects to be entitled in exchange for fulfilling its performance obligations to customers.

Revenue is exclusive of Value Added Taxes.

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**VH Community Services Limited**

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**Notes to the Financial Statements  
For the Year Ended 31 March 2020**

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**1. Accounting policies (continued)****1.7 Pensions**

Staff have access to the NHS Pension Scheme which is a multi-employer defined benefit scheme which is contracted out of the state second pension. Because of the mutual nature of this scheme, the scheme's assets are not hypothecated to individual institutions and scheme-wide contribution rates are set. The Company is therefore exposed to actuarial risks associated with other institution's employees and is unable to identify its share of the underlying assets and liabilities on a consistent and reasonable basis. Therefore, the scheme is accounted for as if it were a defined contribution scheme. As a result the amount charged to the profit and loss account represents the contributions payable to the scheme in respect of the accounting period.

**1.8 Going concern**

The company's sole contract for the provision of clinical services is due to expire on 31 March 2021. The company is currently in the process of finalising an extension of the contract to 31 March 2022, after which if the contract is not renewed for a further term, the company will cease to trade and the directors will commence the winding up of the business. Accordingly, the going concern basis of accounting is no longer considered to be appropriate as at 31 March 2020. No adjustments were necessary in these financial statements to reduce assets to their realizable values, to provide for liabilities arising from the decision to cease trading or to reclassify fixed assets or long term liabilities as current assets or liabilities.

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## VH Community Services Limited

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### Notes to the Financial Statements For the Year Ended 31 March 2020

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#### 1. Accounting policies (continued)

##### 1.9 Current and Deferred Taxation

The tax expense for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, except that a change 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 balance sheet 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 Balance Sheet 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 balance sheet date.

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

##### 1.10 Intra-group arrangements

The bank balances of the sub group headed up by Virgin Healthcare Holdings Limited (the 'group') are pooled together on a group basis and swept into an overnight deposit account. Consequently, individual entity bank accounts may show an overdrawn position at any time, but overall the group has the capacity to offset any positive cash balances against any negative cash balances and always maintains a net positive cash position across the group as a whole. As a result, the group has no requirement for a formal overdraft facility. This right of offset is underwritten by cross company guarantees (or otherwise known as credit insurance). Therefore, the arrangement is treated as an insurance contract and not a derivative. Subsequently, if indebtedness occurs within the group. The Company treats the guarantee contract as a contingent liability until such time as it becomes probable that the company will be required to make a payment under the guarantee.

## VH Community Services Limited

### Notes to the Financial Statements For the Year Ended 31 March 2020

#### 2. Judgements in applying accounting policies and key sources of estimation uncertainty

The Directors do not believe there are any key sources of estimation uncertainty at the balance sheet date that may cause material adjustments to the carrying amounts of assets or liabilities within the next financial year.

The Directors do not believe there are any critical accounting judgements in applying the Company's accounting policies

#### 3. Turnover

All turnover arose within the United Kingdom, from undertaking the Company's principal activity, which is the provision of clinical services.

#### 4. Operating (loss) / profit

The operating (loss) / profit is stated after charging:

	2020 £	2019 £
Fees for the audit of the Company	14,000	10,450
Taxation compliance services	2,000	2,000

Taxation compliance and other non-audit services were provided by the same firm that performed the audit of these financial statements.

#### 5. Employees

Staff costs were as follows:	2020 £	2019 £
Wages and salaries	887,600	661,155
Social security costs	87,384	69,911
Cost of defined contribution scheme	110,841	95,126
	<b>1,085,825</b>	<b>826,192</b>

The average monthly number of employees, including the directors, during the year was as follows:

	2020 No.	2019 No.
Direct staff	26	27



# VH Community Services Limited

## Notes to the Financial Statements For the Year Ended 31 March 2020

### 6. Directors' remuneration

	2020 £	2019 £
Directors' emoluments	12,000	12,741
Contributions to pension scheme	177	139
	<u>12,177</u>	<u>12,880</u>

During the year retirement benefits were accruing to 1 director (2019: 1) in respect of defined contribution pension schemes.

### 7. Taxation

The current tax charge for the year ended 31 March 2020 is £Nil (2019 - £Nil). The deferred tax charge for the year ended 31 March 2020 is £Nil (2019 - £Nil).

	2020 £	2019 £
<b>Total current tax</b>	<u>-</u>	<u>-</u>
<b>Total deferred tax</b>	<u>-</u>	<u>-</u>
<b>Total tax</b>	<u>-</u>	<u>-</u>

<b>VH Community Services Limited</b>
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**Notes to the Financial Statements  
For the Year Ended 31 March 2020**

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**7. Taxation (continued)**

**Factors affecting the tax charge for the year**

The tax assessed for the year is lower than (2019 - lower than) the standard rate of corporation tax in the UK of 19% (2019: 19%). The differences are explained below:

	2020 £	2019 £
(Loss) / profit for the year	(66,337)	3,794
Total tax expense	-	-
(Loss) / profit excluding tax charge	<u>(66,337)</u>	<u>3,794</u>
 (Loss) / profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 19% (2019: 19%)	 (12,604)	 721
 <b>Effects of:</b>		
Group relief surrendered/(claimed)	92,971	(9,772)
Expenses not deductible for tax purposes	-	31,451
Non-taxable income	-	(8,770)
Impact on deferred tax due to changes in tax rates	-	(1,435)
Current year deferred income tax unrecognised	(80,367)	(12,195)
 <b>Total tax charge for the year</b>	 <u>-</u>	 <u>-</u>

# VH Community Services Limited

## Notes to the Financial Statements For the Year Ended 31 March 2020

### 7. Taxation (continued)

#### Factors that may affect future tax charges

A UK corporation rate of 19% (effective 1 April 2020) was substantively enacted on 17 March 2020, reversing the previously enacted reduction in the rate from 19% to 17%. This will increase the company's future current tax charge accordingly. The deferred tax assets / liabilities at 31 March 2020 have been calculated at 19% (2019: 17%). The deferred tax asset at 31 March 2020 has been calculated based on the rate of 17% substantively enacted at the balance sheet date.

A deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all available evidence, it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing difference can be deducted. In accordance with FRS 101 no asset has been recognised for the potential deferred tax asset of £74,575 (2019: £138,632) arising from short term timing differences of £392,500 (2019: £815,483) as the short-term timing differences are not expected to reverse in the foreseeable future.

### 8. Debtors

	2020 £	2019 £
Amounts owed by parent undertaking	1,715,000	984,783
Other debtors	100	100
	<u>1,715,100</u>	<u>984,883</u>

Amounts owed by the parent undertaking are repayable on demand. However, given that the company does not operate a regular process for settling these amounts, they are not considered to be working capital in nature and are not expected to be settled within 12 months of the balance sheet date.

### 9. Creditors: Amounts falling due within one year

	2020 £	2019 £
Amounts owed to group undertakings	1,315,468	-
Amounts owed to related party	-	242,888
Taxation and social security	28,341	20,111
Other creditors	392,500	816,226
Accruals and deferred income	69,913	10,450
	<u>1,806,222</u>	<u>1,089,675</u>

Amounts owed to group undertakings are repayable on demand.

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**VH Community Services Limited**

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**Notes to the Financial Statements  
For the Year Ended 31 March 2020**

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**10. Share capital**

	2020 £	2019 £
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

**11. Pension commitments**

The Company contributes to the NHS Pension Scheme for its employees and directors, which is a multi-employer defined benefit pension scheme. Because it is not possible to separately identify the Company's share of the underlying assets and liabilities of the scheme, the scheme is accounted for as if it were a defined contribution scheme. Contributions are charged to the profit and loss account as they become payable. The pension cost charge represents the contributions payable by the Company to the scheme and this amounted to £110,841 (2019 - £95,126). Contributions totaling £392,500 (2019 - £816,226) were payable to the scheme at the balance sheet date and are included in other creditors.

**12. Contingent liabilities**

As of the date of signing of the statutory accounts, the directors considered there to be no contingent liabilities (2019: £Nil).

**13. Related party transactions**

The Company's ultimate parent undertaking is Virgin Group Holdings Limited, whose sole shareholder is Sir Richard Branson. The shareholder of Virgin Group Holdings Limited has interests directly or indirectly in certain other companies which are considered to give rise to related party disclosures.

As a 100% owned subsidiary of Virgin Care Services Limited, the Company has taken advantage of the exemption which enables it to exclude disclosure of transactions with Virgin Care Services Limited and its wholly owned subsidiaries.

VH Doctors Limited shares a common director with Virgin Care Limited, such that VH Doctors Limited is considered to be a related party of Virgin Care Limited. Virgin Care Services Limited, Virgin Care Tech Limited, Virgin Care Provider Services Limited and VH Community Services Limited are all related parties of VH Doctors Limited as they are all wholly owned subsidiaries of Virgin Care Limited. The LLP's which are subsidiaries of Virgin Care Limited are also related parties.

Included in Amounts owed to related party, is £Nil (2019 - £242,888) owed to VH Doctors Limited. There were no purchases during the year.

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<b>VH Community Services Limited</b>
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**Notes to the Financial Statements  
For the Year Ended 31 March 2020**

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**14. Controlling party**

The immediate parent company is Virgin Care Services Limited, a company incorporated in the United Kingdom. The registered office is The Heath Business & Technical Park, Runcorn, Cheshire, WA7 4QX

The ultimate parent company is Virgin Group Holdings Limited, a company incorporated in the British Virgin Islands.

The largest and smallest group in which the Company and group results are consolidated are those for Virgin Holdings Limited and Virgin UK Holdings Limited respectively, companies both registered in England and Wales. Copies of the group accounts of Virgin Holdings Limited and Virgin UK Holdings Limited can be obtained from Companies House, Crown Way, Cardiff, CF14 3UZ.