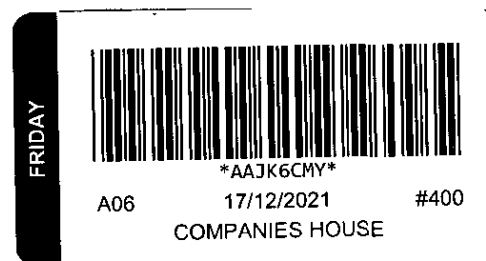


PREPARED FOR THE REGISTRAR
BERKELEY WINCHMORE HILL LIMITED
(FORMERLY HOME CARE PREFERRED LIMITED)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD FROM 1 AUGUST 2020 TO 31 MARCH 2021



Hazlewoods LLP
Windsor House
Bayshill Road
Cheltenham
GL50 3AT

BERKELEY WINCHMORE HILL LIMITED

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BERKELEY WINCHMORE HILL LIMITED

COMPANY INFORMATION

Directors	J Cahill S P Clarke N Ward
Registered office	Unit 5 Abbey Business Park Monks Walk Farnham GU9 8HT
Accountants	Hazlewoods LLP Windsor House Bayshill Road Cheltenham GL50 3AT

BERKELEY WINCHMORE HILL LIMITED**(REGISTRATION NUMBER: 07690674)
BALANCE SHEET AS AT 31 MARCH 2021**

	Note	31 March 2021 £	31 July 2020 £
Fixed assets			
Tangible assets	4	<u>2,538</u>	<u>1,416</u>
Current assets			
Stocks		-	300
Debtors	5	142,866	675,213
Cash at bank and in hand		<u>255,210</u>	<u>6,314</u>
		398,076	681,827
Creditors: Amounts falling due within one year	6	<u>(350,031)</u>	<u>(371,851)</u>
Net current assets		<u>48,045</u>	<u>309,976</u>
Total assets less current liabilities		50,583	311,392
Deferred tax liabilities		<u>(626)</u>	<u>(626)</u>
Net assets		<u>49,957</u>	<u>310,766</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		<u>49,857</u>	<u>310,666</u>
Total equity		<u>49,957</u>	<u>310,766</u>

For the financial period ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

15/12/2021

Approved and authorised by the Board on and signed on its behalf by:

Steve Clarke

.....
S P Clarke
Director

BERKELEY WINCHMORE HILL LIMITED

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD FROM 1 AUGUST 2020 TO 31 MARCH 2021

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The company was formerly known as Home Care Preferred Ltd.

The address of its registered office is:

Unit 5
Abbey Business Park
Monks Walk
Farnham
GU9 8HT

2 Accounting policies

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.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except for, where disclosed in these accounting policies, certain items that are shown at fair value.

The presentational currency of the financial statements is Pounds Sterling, being the functional currency of the primary economic environment in which the company operates. Monetary amounts in these financial statements are rounded to the nearest Pound.

Name of parent of group

These financial statements are consolidated in the financial statements of Berkeley Home Health Holdco Limited.

The financial statements of Berkeley Home Health Holdco Limited may be obtained from Companies House.

Disclosure of long or short period

The financial statements cover a period of 243 days. The accounting period has been shortened to bring the year end in line with that of its ultimate parent undertaking, Berkeley Home Health Holdco Limited.

Going concern

After reviewing the company's forecasts and projections, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

Judgements and estimation uncertainty

These financial statements do not contain any significant judgements or estimation uncertainty.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts and after eliminating sales within the company. The company recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the company's activities.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

BERKELEY WINCHMORE HILL LIMITED

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD FROM 1 AUGUST 2020 TO 31 MARCH 2021

Tax

The tax expense for the period comprises current and deferred tax. Tax is recognised in the profit and loss account, except that a charge attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current 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 taxable income.

Deferred tax is recognised on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements and on unused tax losses or tax credits in the company. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

The carrying amount of deferred tax assets are reviewed at each reporting date and a valuation allowance is set up against deferred tax assets so that the net carrying amount equals the highest amount that is more likely than not to be recovered based on current or future taxable profit.

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Furniture, fittings and equipment	25% straight line

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 change in value.

Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. All trade debtors are repayable within one year and hence are included at the undiscounted cost of cash expected to be received. A provision for the impairment of trade debtors 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 debtors.

Stocks

Stocks are stated at cost. Cost is determined using the first-in, first-out (FIFO) method.

Trade creditors

Trade creditors 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 the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and all are repayable within one year and hence are included at the undiscounted amount of cash expected to be paid.

Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to profit or loss on a straight-line basis over the period of the lease.

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. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

BERKELEY WINCHMORE HILL LIMITED

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD FROM 1 AUGUST 2020 TO 31 MARCH 2021

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability on the balance sheet. The corresponding dividends relating to the liability component are charged as interest expenses in the profit and loss account.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Impairment

Assets, other than those measured at fair value, are assessed for indicators of impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss as described below.

A non financial asset is impaired where there is objective evidence that, as a result of one or more events that occurred after initial recognition, the estimated recoverable value of the asset has been reduced. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

The recoverable amount of goodwill is derived from measurement of the present value of the future cash flows of the cash-generating units ('CGUs') of which the goodwill is a part. Any impairment loss in respect of a CGU is allocated first to the goodwill attached to that CGU, and then to other assets within that CGU on a pro-rata basis.

Where indicators exist for a decrease in impairment loss, the prior impairment loss is tested to determine reversal. An impairment loss is reversed on an individual impaired asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised. Where a reversal of impairment occurs in respect of a CGU, the reversal is applied first to the assets (other than goodwill) of the CGU on a pro-rata basis and then to any goodwill allocated to that CGU.

For financial assets carried at amortised cost, the amount of an impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate.

For financial assets carried at cost less impairment, the impairment loss is the difference between the asset's carrying amount and the best estimate of the amount that would be received for the asset if it were to be sold at the reporting date.

Where indicators exist for a decrease in impairment loss, and the decrease can be related objectively to an event occurring after the impairment was recognised, the prior impairment loss is tested to determine reversal. An impairment loss is reversed on an individual impaired financial asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

BERKELEY WINCHMORE HILL LIMITED**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD FROM 1 AUGUST 2020 TO 31 MARCH 2021****3 Staff numbers**

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

	1 August 2020 to 31 March 2021 No.	Year ended 31 July 2020 No.
Average number of employees	<u>87</u>	<u>88</u>

4 Tangible assets

	Furniture, fittings and equipment £
Cost	
At 1 August 2020	51,917
Additions	<u>1,563</u>
At 31 March 2021	<u>53,480</u>
Depreciation	
At 1 August 2020	50,501
Charge for the period	<u>441</u>
At 31 March 2021	<u>50,942</u>
Carrying amount	
At 31 March 2021	<u>2,538</u>
At 31 July 2020	<u>1,416</u>

5 Debtors

	31 March 2021 £	31 July 2020 £
Trade debtors	127,246	113,986
Amounts owed by related parties	-	354,231
Other debtors	4,546	201,241
Prepayments	<u>11,074</u>	<u>5,755</u>
	<u>142,866</u>	<u>675,213</u>

BERKELEY WINCHMORE HILL LIMITED**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD FROM 1 AUGUST 2020 TO 31 MARCH 2021****6 Creditors**

	Note	31 March 2021 £	31 July 2020 £
Due within one year			
Loans and borrowings	7	-	203,266
Trade creditors		10,065	29,786
Amounts due to group undertakings		181,328	-
Social security and other taxes		11,837	24,519
Outstanding defined contribution pension costs		2,100	1,414
Other creditors		47,315	43,151
Accrued expenses		22,209	7,336
Corporation tax liability		40,359	62,379
Deferred income		34,818	-
		<u>350,031</u>	<u>371,851</u>

7 Loans and borrowings

	2021 £	2020 £
Current loans and borrowings		
Bank borrowings	-	41,176
Bank overdrafts	-	75,967
Other borrowings	-	86,123
	<u>-</u>	<u>203,266</u>

8 Parent and ultimate parent undertaking

Up until 9 November 2020 the company was owned and controlled by the former directors of the company.

From 9 November 2020 the company's immediate parent company is Berkeley Home Health Limited, incorporated in England and Wales.

Up until 21 September 2021 the ultimate parent company was Berkeley Home Health Holdco Limited, incorporated in England and Wales and the company was controlled by August Equity Partners III GP Limited, a company registered in Scotland, which is considered to have no single controlling party.

After that date the ultimate parent company is PWC Newco Limited, incorporated in England and Wales. The ultimate controlling party is Limerston Capital LLP.

9 Disclosure under Section 444(5B) CA 2006

As permitted by Section 444 CA 2006, these accounts do not contain a copy of the company's Profit and Loss account or a copy of the Directors' Report. These accounts are unaudited.