

# Active 8 Care Limited

Directors' report and financial statements

Year ended 31 March 2016

Company registration number: 05107898



# Active 8 Care Limited

## Directors' report and financial statements

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# Active 8 Care Limited

## Directors and other information

<b>Directors</b>	H Laffin M Murphy K Looker
<b>Secretary</b>	M Murphy
<b>Bankers</b>	Ulster Bank 11-16 Donegall Square East Belfast BT1 5UB
<b>Solicitors</b>	Carson McDowell Murray House 4 Murray Street Belfast BT1 6DN
<b>Auditor</b>	KPMG Stokes House 17/25 College Square East Belfast BT1 6DH
<b>Registered office</b>	Hurstwood Court New Hall Hey Road Rawtenstall Rossendale Lancashire BB4 6HR
<b>Company registration number</b>	05107898

# Active 8 Care Limited

## Strategic report

The directors present their strategic report for the year ended 31 March 2016.

### Principal activity

The principal activity of the company is the provision of social work services and accommodation, including the provision of outdoor activities and holidays for children living in residential care homes.

### Business review

The results for the year are set out in the profit and loss account on page 8 and in the related notes.

The company enjoyed an increase in occupancy in the current year which resulted in a £226,380 (9%) increase in turnover from £2,411,310 (2015) to £2,637,690 (2016). This was offset by a £66,973 increase in cost of sales and administrative costs, the net impact of which was an increase in operating profit from £216,330 in the year to March 2015 to £375,737 in the year to March 2016.

The directors are satisfied that costs are continually under review and that the underlying results, excluding management charges, will continue to be profitable.

### Principal risks and uncertainties

The company is a subsidiary of BetterCare Keys Limited and as such, the principal risks and uncertainties of the company are the same as those facing the wider group.

The key risks and uncertainties currently judged to have the greatest impact on the group's performance include:

- Occupancy levels
- Customer reliance and policy changes – the group provides services solely to government bodies which are required to adhere to strict procurement policies and budget allocations.

### Financial risk management

The company's activities expose it to a variety of financial risks which include price and liquidity risk.

#### *Price risk*

The company is restricted to annual inflationary price reviews set by each Local Authority. Each Authority will, in turn, be subject to budgetary spending targets from Central Government which determine the level of inflationary uplift.

#### *Liquidity risk*

The company regularly reviews its working capital requirements and availability of group funding to ensure that there are sufficient funds for operations and planned expansions.

Given the size of the company and wider group, the directors have not delegated responsibility for monitoring financial risk management to a sub-committee of the board. The policies set by the board of directors are implemented by the group's finance department.

# Active 8 Care Limited

## Strategic report *(continued)*

### **Key performance indicators**

Given the straightforward nature of the business, the company's directors are of the opinion that analysis using KPIs is not necessary for an understanding of the development, performance or position of the business.

### **Future outlook**

The directors consider both the results for the year and trading prospects to be satisfactory. It is the director's intention to continue to develop the present activities of the company.

On behalf of the board



M Murphy  
Director

31 October 2016

# Active 8 Care Limited

## Directors' report

The directors present their directors' report and financial statements for the year ended 31 March 2016.

### Dividends

No dividends were paid during the year (2015: £nil).

### Directors

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

M Murphy  
H Laffin  
K Looker

### Political donations

The company made no political donations during the year (2015: £nil).

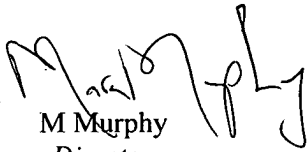
### Disclosure of information to auditor

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

### Auditor

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

On behalf of the board

  
M Murphy  
Director

31 October 2016

## Active 8 Care Limited

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

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

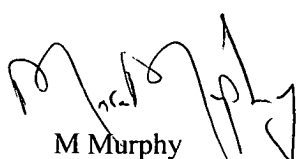
Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice) including FRS 102 *The Financial Reporting 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 year. 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

On behalf of the board



M Murphy  
Director

31 October 2016



**KPMG**  
**Audit**  
Stokes House  
17-25 College Square East  
Belfast BT1 6DH  
Northern Ireland

## Independent auditor's report to the members of Active 8 Care Limited

We have audited the financial statements of Active 8 Care Limited for the year ended 31 March 2016 which comprise the profit and loss account, the balance sheet, the statement of changes in equity and related notes. The financial reporting framework that has been applied in their preparation is applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice) including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*. Our audit was conducted in accordance with International Standards on Auditing (ISAs) (UK & Ireland).

### Opinions and conclusions arising from our audit

#### ***1 Our opinion on the financial statements is unmodified***

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2016 and of its profit for the year then ended;
- have been properly prepared in accordance with UK Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### ***2 Our conclusions on other matters on which we are required to report by the Companies Act 2006 are set out below***

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.

Based solely on the work required to be undertaken in the course of the audit of the financial statements and from reading the strategic report and the directors' report:

- we have not identified material misstatements in those reports; and
- in our opinion, those reports have been prepared in accordance with the Companies Act 2006

#### ***3 We have nothing to report in respect of matters on which we are required to report by exception***

Under ISAs (UK and Ireland) we are required to report to you if, based on the knowledge we acquired during our audit, we have identified other information in the annual report that contains a material inconsistency with either that knowledge or the financial statements, a material misstatement of fact, or that is otherwise misleading.

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.

We have nothing to report in respect of the above responsibilities.



## Independent auditor's report to the members of Active 8 Care Limited (*continued*)

### **Basis of our report, responsibilities and restrictions on use**

As explained more fully in the statement of directors' responsibilities set out on page 5, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2006. Our responsibility is to audit and express an opinion on the financial statements in accordance with UK law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council's Ethical Standards for Auditors.

An audit undertaken in accordance with ISAs (UK & Ireland) 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.

In addition, we read all the financial and non-financial information in the directors' 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.

Whilst an audit conducted in accordance with ISAs (UK & Ireland) is designed to provide reasonable assurance of identifying material misstatements or omissions it is not guaranteed to do so. Rather the auditor plans the audit to determine the extent of testing needed to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements does not exceed materiality for the financial statements as a whole. This testing requires us to conduct significant audit work on a broad range of assets, liabilities, income and expense as well as devoting significant time of the most experienced members of the audit team, in particular the engagement partner responsible for the audit, to subjective areas of the accounting and reporting.

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.



**John Poole (Senior Statutory Auditor)**  
**for and on behalf of KPMG, Statutory Auditor**  
*Chartered Accountants*

Stokes House  
17-25 College Square East  
Belfast, BT1 6DH

31 October 2016

# Active 8 Care Limited

## Profit and loss account

*For the year ended 31 March 2016*

	<i>Note</i>	<b>2016</b> £	2015 £
<b>Turnover</b>	2	<b>2,637,690</b>	2,411,310
Cost of sales		<b>(191,873)</b>	(188,041)
<b>Gross profit</b>		<b>2,445,817</b>	2,223,269
Administrative expenses		<b>(2,070,080)</b>	(2,006,939)
<b>Operating profit</b>		<b>375,737</b>	216,330
<b>Profit on ordinary activities before taxation</b>	5	<b>375,737</b>	216,330
Tax on profit on ordinary activities	6	<b>(17,095)</b>	(8,349)
<b>Profit for the financial year</b>		<b>358,642</b>	207,981

All amounts relate to continuing operations.

The company had no other comprehensive income other than that dealt with in the profit and loss account and accordingly, a statement of other comprehensive income has not been presented.

The notes on pages 11 to 22 form part of these financial statements.

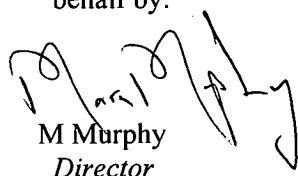
# Active 8 Care Limited

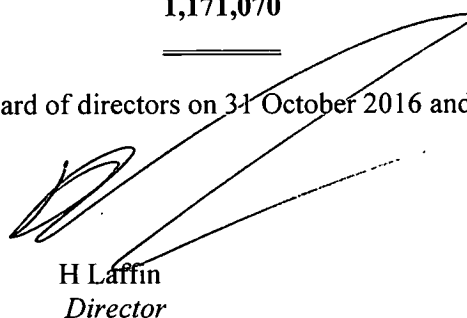
## Balance sheet

At 31 March 2016

	Note	2016 £	2016 £	2015 £	2015 £
<b>Fixed assets</b>					
Intangible assets	7		-		-
Tangible assets	8		1,022,286		1,371,444
			<u>1,022,286</u>		<u>1,371,444</u>
<b>Current assets</b>					
Debtors	9	3,218,383		2,301,582	
Cash at bank and in hand		38,335		11,051	
		<u>3,256,718</u>		<u>2,312,633</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(3,107,934)</u>		<u>(2,871,649)</u>	
<b>Net current assets/(liabilities)</b>			<u>148,784</u>		<u>(559,016)</u>
<b>Total assets less current liabilities</b>			<u>1,171,070</u>		<u>812,428</u>
<b>Net assets</b>			<u>1,171,070</u>		<u>812,428</u>
<b>Capital and reserves</b>					
Called up share capital	13		200		200
Profit and loss account			1,170,870		812,228
<b>Shareholders' equity</b>			<u>1,171,070</u>		<u>812,428</u>

These financial statements were approved by the board of directors on 31 October 2016 and signed on its behalf by:

  
M Murphy  
Director

  
H Laffin  
Director

Company registration number: 05107898

The notes on pages 11 to 22 form part of these financial statements.

# Active 8 Care Limited

## Statement of changes in equity

*For the year ended 31 March 2016*

	Share capital £	Profit and loss account £	Total equity £
Balance at 1 April 2014	200	604,247	604,447
<b>Total comprehensive income for the period</b>			
Profit	-	207,981	207,981
	<hr/>	<hr/>	<hr/>
Total comprehensive income for the period	-	207,981	207,981
	<hr/>	<hr/>	<hr/>
<b>Balance at 31 March 2015</b>	<b>200</b>	<b>812,228</b>	<b>812,428</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	Share capital £	Profit and loss account £	Total equity £
Balance at 1 April 2015	200	812,228	812,428
<b>Total comprehensive income for the period</b>			
Profit	-	358,642	358,642
	<hr/>	<hr/>	<hr/>
Total comprehensive income for the period	-	358,642	358,642
	<hr/>	<hr/>	<hr/>
<b>Balance at 31 March 2016</b>	<b>200</b>	<b>1,170,870</b>	<b>1,171,070</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 11 to 22 form part of these financial statements.

# Active 8 Care Limited

## Notes

*(forming part of the financial statements)*

### 1 Accounting policies

Active 8 Limited (the “company”) is a company limited by shares, incorporated and domiciled in the United Kingdom.

These financial statements are prepared in accordance with Financial Reporting Standard 102, *The Financial Reporting Standard applicable in the UK and Republic of Ireland (“FRS 102”)* as issued in September 2015. The presentation currency of these financial statements is sterling.

In the transition to FRS 102 from old UK GAAP, the company has made no measurement or recognition adjustments.

FRS 102 grants certain first-time adoption exemptions from the full requirements of FRS 102. No such exemptions have been taken in these financial statements.

The company’s parent undertaking, BetterCare Keys Limited includes the company in its consolidated financial statements. The consolidated financial statements of BetterCare Keys Limited are available to the public as stated in note 16. In these financial statements, the company is considered to be a qualifying entity (for the purposes of this FRS) and has applied the exemptions available under FRS 102 in respect of the following disclosures:

- Reconciliation of the number of shares outstanding from the beginning to end of the period;
- Cash Flow Statement and related notes; and
- Key Management Personnel compensation.

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

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amount of assets and liabilities, income and expense. Actual results may differ from these estimates.

#### ***Measurement convention***

The financial statements are prepared on the historical cost basis.

#### ***Going concern***

The company is a subsidiary undertaking of BetterCare Keys Limited and participates in short term funding arrangements with fellow group companies and shareholders, as required, in order to meet its day to day working capital requirements.

Management have prepared cash flow forecasts for a period of twelve months from the balance sheet date which support the ability of the company to continue as a going concern, taking into account of the above funding arrangements and reasonable variations in trading performance.

After making enquiries, the directors have a reasonable expectation that the company will have adequate resources to continue in operational existence for the foreseeable future.

Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

# Active 8 Care Limited

## Notes *(continued)*

### 1 Accounting policies *(continued)*

#### *Classification of financial instruments issued by the company*

In accordance with FRS 102.22, financial instruments issued by the company are treated as equity only to the extent that they meet the following two conditions:

- (a) they include no contractual obligations upon the company to deliver cash or other financial assets or to exchange financial assets or financial liabilities with another party under conditions that are potentially unfavourable to the company; and
- (b) where the instrument will or may be settled in the company's own equity instruments, it is either a non-derivative that includes no obligation to deliver a variable number of the company's own equity instruments or is a derivative that will be settled by the company's exchanging a fixed amount of cash or other financial assets for a fixed number of its own equity instruments.

To the extent that this definition is not met, the proceeds of issue are classified as a financial liability. Where the instrument so classified takes the legal form of the company's own shares, the amounts presented in these financial statements for called up share capital and share premium account exclude amounts in relation to those shares.

#### *Basic financial instruments*

##### *Trade and other debtors / creditors*

Trade and other debtors are recognised initially at transaction price less attributable transaction costs. Trade and other creditors are recognised initially at transaction price plus attributable transaction costs. Subsequent to initial recognition they are measured at amortised cost using the effective interest method, less any impairment losses in the case of trade debtors. If the arrangement constitutes a financing transaction, for example if payment is deferred beyond normal business terms, then it is measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument.

##### *Cash and cash equivalents*

Cash and cash equivalents comprise cash balances and call deposits.

##### *Goodwill*

Goodwill, arising on the acquisition of a business in 2004, is being amortised on a straight line basis over its estimated useful life of ten years.

# Active 8 Care Limited

## Notes (continued)

### 1 Accounting policies (continued)

#### *Tangible fixed assets and depreciation*

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Where parts of an item of tangible fixed assets have different useful lives, they are accounted for as separate items of tangible fixed assets, for example land is treated separately from buildings.

Depreciation is charged to the profit and loss account on a straight-line basis over the estimated useful lives of each part of an item of tangible fixed assets. Leased assets are depreciated over the shorter of the lease term and their useful lives. No depreciation is charged to the profit and loss in relation to land. The estimated useful lives are as follows:

Freehold property	2% straight line
Boats	25% straight line
Fixtures and fittings	10% straight line
Computer equipment	25% straight line
Motor vehicles	25% on cost

Depreciation methods, useful lives and residual values are reviewed if there is an indication of a significant change since the last annual reporting date in the pattern by which the company expects to consume an asset's future economic benefits.

#### *Impairment excluding deferred tax assets*

##### *Financial assets (including trade and other debtors)*

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. Impairment losses are recognised in profit or loss. When a subsequent event causes the amount of impairment loss to decrease, the decrease in impairment loss is reversed through profit or loss.

#### *Employee benefits*

##### *Defined contribution plans and other long term employee benefits*

A defined contribution plan is a post-employment benefit plan under which the company pays fixed contributions into a separate entity and has no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution pension plans are recognised as an expense in the profit and loss account in the periods during which services are rendered by employees.

# Active 8 Care Limited

## Notes *(continued)*

### 1 Accounting policies *(continued)*

#### *Turnover*

Turnover generated on the provision of social work services and accommodation, including the provision of outdoor activities and holidays for children living in residential care homes and is recognised on the delivery of services in accordance with agreed contract terms.

#### *Expenses*

##### *Finance lease*

Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding liability using the rate implicit in the lease. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability. Contingent rents are charged as expenses in the periods in which they are incurred.

#### *Taxation*

Tax on the profit or loss for the year comprises current and deferred tax. Tax is recognised in the profit and loss account except to the extent that it relates to items recognised directly in equity or other comprehensive income, in which case it is recognised directly in equity or other comprehensive income.

Current tax is the expected tax payable or receivable on the taxable income or loss for the year, using tax rates enacted or substantively enacted at the balance sheet date, and any adjustment to tax payable in respect of previous years.

Deferred tax is provided on timing differences which arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in the financial statements. The following timing differences are not provided for: differences between accumulated depreciation and tax allowances for the cost of a fixed asset if and when all conditions for retaining the tax allowances have been met; to the extent that it is not probable that they will reverse in the foreseeable future and the reporting entity is able to control the reversal of the timing difference.

Deferred tax is not recognised on permanent differences arising because certain types of income or expense are non-taxable or are disallowable for tax or because certain tax charges or allowances are greater or smaller than the corresponding income or expense.

Deferred tax is measured at the tax rate that is expected to apply to the reversal of the related difference, using tax rates enacted or substantively enacted at the balance sheet date. Deferred tax balances are not discounted.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.



# Active 8 Care Limited

## Notes (continued)

### 2 Turnover

	2016 £	2015 £
Rendering of services	2,637,690	2,411,310
<b>Total turnover</b>	<b>2,637,690</b>	<b>2,411,310</b>

All turnover derives from the company's principal activity which is carried out in the United Kingdom.

### 3 Staff numbers and costs

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

	2016 No.	2015 No.
Care staff	46	46
Administration staff	-	2
Teachers	2	-
	<b>48</b>	<b>48</b>

The aggregate payroll costs of these persons were as follows:

	2016 £	2015 £
Wages and salaries	1,088,384	1,240,276
Social security costs	95,054	106,873
Contributions to defined contribution plans	13,408	8,572
	<b>1,196,846</b>	<b>1,355,721</b>

The above costs include recharges to or from fellow group companies, depending on staff utilisation within the group.

# Active 8 Care Limited

## Notes (continued)

### 4 Directors' remuneration

The directors did not receive any emoluments for services provided to the company during the year (2015: £nil).

### 5 Expenses and auditor's remuneration

	2016 £	2015 £
<i>Included in profit are the following:</i>		
Depreciation of tangible fixed assets:		
- owned assets	38,107	53,054
- on hire purchase contracts	-	3,029

Auditor's remuneration is borne by the ultimate parent undertaking, BetterCare Keys Limited.

### 6 Taxation

#### (i) Total tax expense recognised in the profit and loss account

	2016 £	2015 £
<b><i>Current tax</i></b>		
Current tax on income for the year	19,074	3,158
Adjustment in respect of prior years	-	-
<b>Total current tax</b>	<b>19,074</b>	<b>3,158</b>
<b><i>Deferred tax</i></b>		
Origination and reversal of timing differences	(2,226)	(1,733)
Impact of change in tax rates	247	83
Adjustment in respect of prior years	-	6,841
<b>Total deferred tax</b>	<b>(1,979)</b>	<b>5,191</b>
<b>Tax on profit on ordinary activities</b>	<b>17,095</b>	<b>8,349</b>

# Active 8 Care Limited

## Notes (continued)

### 6 Taxation (continued)

#### (ii) Reconciliation of effective tax rate

	2016 £	2015 £
Profit for the year	358,642	207,981
Total tax expense	17,095	8,349
Profit excluding taxation	375,737	216,330
Tax using the UK corporation tax rate of 20% (2015: 21%)	75,148	45,429
Expenses not deductible for tax purposes	2,131	2,329
Group relief (received)/surrendered not paid for	(60,431)	(46,333)
Adjustments to tax charge in respect of previous periods	-	6,841
Impact of change in tax rates	247	83
Total tax expense included in profit or loss	17,095	8,349

#### (iii) Factors which may affect future tax charges

Reductions in the UK corporation tax rate to 19% (effective from 1 April 2017) and to 18% (effective 1 April 2020) were substantively enacted on 26 October 2015. This will reduce the company's future tax charge accordingly.

### 7 Intangible fixed assets

	Goodwill £
<b>Cost</b>	
At 1 April 2015 and 31 March 2016	500,000
<b>Amortisation</b>	
At 1 April 2015	500,000
Charge for the year	-
<b>At 31 March 2016</b>	<b>500,000</b>
<b>Net book value</b>	
At 31 March 2016	-
At 31 March 2015	-

# Active 8 Care Limited

## Notes (continued)

### 8 Tangible fixed assets

	Freehold property £	Boats £	Fixtures & fittings £	Computer equipment £	Motor vehicles £	Total £
<i>Cost</i>						
At 1 April 2015	1,562,904	43,000	265,780	2,083	159,725	2,033,492
Additions	-	-	11,781	229	5,874	17,884
Disposals	(375,224)	-	(34,998)	-	(5,814)	(416,036)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>At 31 March 2016</b>	<b>1,187,680</b>	<b>43,000</b>	<b>242,563</b>	<b>2,312</b>	<b>159,785</b>	<b>1,635,340</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<i>Depreciation and impairments</i>						
At 1 April 2015	262,475	43,000	215,259	1,839	139,475	662,048
Charge for year	5,718	-	17,026	308	15,055	38,107
Disposals	(59,754)	-	(21,533)	-	(5,814)	(87,101)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>At 31 March 2016</b>	<b>208,439</b>	<b>43,000</b>	<b>210,752</b>	<b>2,147</b>	<b>148,716</b>	<b>613,054</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<i>Net book value</i>						
<b>At 31 March 2016</b>	<b>979,241</b>	<b>-</b>	<b>31,811</b>	<b>165</b>	<b>11,069</b>	<b>1,022,286</b>
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2015	1,300,429	-	50,521	244	20,250	1,371,444
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Included in the total net book value of motor vehicles is £nil (2015: £7,823) in respect of assets held under hire purchase contracts. Depreciation for the year on these assets was £nil (2015: £3,029).

### 9 Debtors

	2016 £	2015 £
Trade debtors	465,168	319,589
Amounts due from group undertakings	2,747,246	1,980,145
Deferred tax (see note 11)	2,228	249
Prepayments	3,741	1,599
	<hr/>	<hr/>
	<b>3,218,383</b>	<b>2,301,582</b>
	<hr/>	<hr/>

Amounts due from group undertakings are interest free, unsecured and payable on demand.

# Active 8 Care Limited

## Notes (continued)

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

	2016 £	2015 £
Obligations under finance lease and hire purchase contracts	-	3,932
Bank overdraft	-	9,880
Trade creditors	20,583	14,553
Amounts owed to group undertakings	2,517,542	2,333,898
Amounts owed to related parties	369,810	335,256
Corporation tax	19,074	3,158
Other taxation and social security	22,749	25,695
Other creditors	91,101	80,237
Accruals and deferred income	67,075	65,040
	<u>3,107,934</u>	<u>2,871,649</u>

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

Bank overdraft is repayable on demand.

### 11 Deferred tax assets and liabilities

Deferred tax assets and liabilities are attributable to the following:

	Assets 2016 £	2015 £	Liabilities 2016 £	2015 £	Net 2016 £	2015 £
Property, plant and equipment	(2,154)	(249)	-	-	(2,154)	(249)
Other	(74)	-	-	-	(74)	-
	<u>(2,228)</u>	<u>(249)</u>	<u>-</u>	<u>-</u>	<u>(2,228)</u>	<u>(249)</u>
Tax (assets)	(2,228)	(249)	-	-	(2,228)	(249)
	<u>(2,228)</u>	<u>(249)</u>	<u>-</u>	<u>-</u>	<u>(2,228)</u>	<u>(249)</u>
Net tax (assets)					<u>(2,228)</u>	<u>(249)</u>

### 12 Employee benefits

#### Defined contribution plans

The company operates a number of defined contribution pension plans. The total expense relating to these plans in the current year was £13,408 (2015: £8,572).

# Active 8 Care Limited

Notes *(continued)*

## 12 Obligations under hire purchase contract

Hire purchase contract liabilities are payable as follows

	<b>Minimum lease payments 2016 £</b>	<b>Minimum lease payments 2015 £</b>
Within one year	-	3,932
Between one and five years	-	-
More than five years	-	-
	<hr/>	<hr/>
	-	3,932
	<hr/>	<hr/>

## 13 Capital and reserves

### Share capital

	<b>2016 £</b>	<b>2015 £</b>
<i>Allotted, called up and fully paid</i>		
200 ordinary shares of £1 each	<b>200</b>	200
	<hr/>	<hr/>
Shares classified in shareholders' equity	<b>200</b>	200
	<hr/>	<hr/>

The holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to one vote per share at meetings of the company.

## 14 Contingent liabilities

The company has guaranteed certain bank loans and facilities of BetterCare Keys Limited and subsidiaries by way of unlimited cross composite guarantees.

# Active 8 Care Limited

## Notes (continued)

### 15 Related party transactions

As the company is a wholly owned subsidiary of BetterCare Keys Limited, it has taken advantage of the exemption in FRS 102 not to disclose transactions or balances with wholly owned subsidiaries which form part of the group.

The following balances remain outstanding at year end as a result of cash advances, recharges and routine trading transactions on an arm's length basis with related parties:

	2016 £	2015 £
<i>Creditors</i>		
Amounts owed to Keys Education Limited	369,810	335,256

Keys Education Limited is deemed to be a related party by virtue of its common control and ownership by the Patterson family.

### 16 Ultimate parent undertaking and controlling party

The company is a subsidiary undertaking of BetterCare Keys Limited. The ultimate controlling parties are the Patterson family.

The only group in which the results of the company are consolidated is that headed by BetterCare Keys Limited, incorporated in the United Kingdom. The consolidated financial statements of this group are available to the public and may be obtained from Companies House, Second Floor, The Linenhall, 32-38 Linenhall Street, Belfast.

### 17 Explanation of transition to FRS 102 from old UK GAAP

As stated in note 1, these are the company's first financial statements prepared in accordance with FRS 102.

The accounting policies set out in note 1 have been applied in preparing the financial statements for the year ended 31 March 2016 and the comparative information presented in these financial statements for the year ended 31 March 2015.

In preparing its FRS 102 balance sheet, the company has not adjusted any amounts reported previously in financial statements prepared in accordance with its old basis of accounting (UK GAAP).

# Active 8 Care Limited

## Notes *(continued)*

### **18 Subsequent events**

There were no events after the balance sheet date that would require adjustment or disclosure in the financial statements.

### **19 Approval of financial statements**

The directors approved the financial statements on 31 October 2016.