

**Hill Homes Care Services Limited**

Annual Report and Financial Statements

Year ended

31 March 2023

Company Number 12544302

# Hill Homes Care Services Limited

## Report and financial statements for the year ended 31 March 2023

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### Directors

Mr John Powlton  
Mr Robert Spain

### Registered office

Unit A  
2-4 Broadlands Road  
Highgate  
London  
N6 4AN

### Company number

Incorporated in the UK and registered in England Wales as company number 12544302

### Auditors

Crowe U.K. LLP  
55 Ludgate Hill  
London  
EC4M 7JW

# **Hill Homes Care Services Limited**

## **Report of the directors For the year ended 31 March 2023**

The directors present their report together with the unaudited financial statements for the year ended 31 March 2023.

### **Incorporation**

Hill Homes Care Services Limited was incorporated as a Private Company Limited by Shares on 2 April 2020. It has one subscriber, its parent entity, Hill Homes Care Limited.

### **Results**

The loss for the period after taxation was £3,779 (2022: loss : £3,691). Hill Homes Care Services Limited's ultimate parent company, Hill Homes, is committed to supporting the provision of care & support to older people in their own homes and its Board Members have provided the Board of Hill Homes Care Services Limited with a letter indicating their intention to continue to support the company during its start-up phase.

Full accounts of the ultimate parent, Hill Homes, can be obtained from Unit A, Trees, 2-4 Broadlands Road, Highgate, London, N6 4AN.

### **Principal activities**

The parent company, Hill Homes Care Limited, is registered with the Care Quality Commission. It provides care and support to older people living in their own homes. Hill Homes Care Services provides welfare services, including any goods incidental thereto, to its customers including Local Authorities, Government Departments and other agencies.

### **Directors**

The directors of the company during the period were as follows:

Mr John Powlton  
Mr Robert Spain

### **Directors' responsibilities**

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

# Hill Homes Care Services Limited

## Report of the directors for the year ended 31 March 2023 (*continued*)

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Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 accounting estimates that are reasonable and prudent;
- 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.

Each director has taken reasonable steps to ensure that so far as they are aware:

- there is no relevant audit information of which the auditors are unaware; and,
- they have taken all the steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of the information.

### **Auditors**

All of the current directors have taken all the steps that they ought to have taken to make themselves aware of any information needed by the company's auditors for the purposes of their audit and to establish that the auditors are aware of that information. The directors are not aware of any relevant audit information of which the auditors are unaware.

The auditors, Crowe U.K. LLP, have expressed their willingness to continue in office and a resolution to re-appoint them will be proposed at the annual general meeting.

In preparing the directors' report advantage has been taken of the small companies' regime.

**By order of the Board**



John Powlton  
**Director**

Date: 5<sup>th</sup> September 2023

# Hill Homes Care Services Limited

## Independent auditor's report

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### Independent Auditor's Report to the Members of Hill Homes Care Services Limited

#### Opinion

We have audited the financial statements of Hill Homes Care Services Limited for the year ended 31 March 2023 which comprise the Statement of Income, the Balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2023 and of its loss for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- 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 under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

#### Other information

The directors are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# Hill Homes Care Services Limited

## Independent auditor's report (*continued*)

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### Opinion on other matter prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the company, 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.
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a Strategic report.

### Responsibilities of directors

As explained more fully in the directors' responsibilities statement set out on page 3, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for 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 the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

# Hill Homes Care Services Limited

## Independent auditor's report (*continued*)

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In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the company for fraud. The laws and regulations we considered in this context for the UK operations were health and safety and taxation legislation.

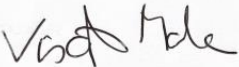
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Directors and other management and inspection of regulatory and legal correspondence, if any. We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Finance, Risk and Audit Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, designing audit procedures over the timing of income and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### Use of our report

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.

  
100%

Vincent Marke  
Senior Statutory Auditor

For and on behalf of  
**Crowe U.K. LLP**  
55 Ludgate Hill  
London  
EC4M 7JW

20.09.2023

# Hill Homes Care Services Limited

## Statement of Income for the year ended 31 March 2023

	Note	2023 £	2022 £
<b>Turnover</b>	2	445,227	371,690
Cost of sales		(444,114)	(370,761)
<b>Gross profit</b>		1,113	929
Administrative expenses		(4,893)	(4,620)
<b>Operating profit/(loss)</b>		(3,780)	(3,691)
<b>Profit/(loss) on ordinary activities before taxation</b>		(3,780)	(3,691)
Taxation credit/(charge) on profit/(loss)	5	-	-
<b>Profit/(loss) and total comprehensive (loss) for the financial year</b>		(3,780)	(3,691)

The results stated above are derived from continuing activities.

The notes on pages 9 to 11 form part of these financial statements.



# Hill Homes Care Services Limited

## Balance sheet at 31 March 2023

<i>Company number 12544302</i>	Note	2023 £	2023 £	2022 £	2022 £
<b>Current assets</b>					
Debtors					
- due within one year	6	14,325		14,708	
		<u>14,325</u>		<u>14,708</u>	
<b>Creditors: amounts falling due within one year</b>	7	<u>(23,669)</u>		<u>(20,272)</u>	
<b>Net current assets</b>			<b>(9,344)</b>		<b>(5,564)</b>
<b>Total assets less current liabilities</b>			<b>(9,344)</b>		<b>(5,564)</b>
<b>Capital and reserves</b>					
Called up share capital	8		1		1
Profit and loss account	9		<b>(9,345)</b>		<b>(5,565)</b>
<b>Shareholder's funds</b>			<b>(9,344)</b>		<b>(5,564)</b>

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

The financial statements were approved by the Board of Directors and authorised for issue on 5<sup>th</sup> September 2023

The notes on pages 9 to 11 form part of these financial statements.

They were signed on its behalf by:



John Powlton

**Director**

# Hill Homes Care Services Limited

## Notes forming part of the financial statements for the year ended 31 March 2023

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### 1 Accounting policies

The financial statements have been prepared in accordance with FRS 102 Section 1A Small Entities.

#### *Basis of measurement*

The financial statements have been prepared on a historical cost basis except for the following items (refer to individual accounting policies for details).

The preparation of financial statements in compliance with FRS 102 Section 1A Small Entities requires the use of certain critical accounting estimates. No critical accounting estimates have been made in the year. It also requires management to exercise judgement in applying the accounting policies.

The following principal accounting policies have been applied:

#### *Turnover*

Turnover is recognised in the profit and loss account when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy. This is the point at which the service is delivered.

Turnover for the year consists of income from customers for the provision of care and support services.

#### *Taxation*

Profits retained by the company are subject to Corporation Tax.

#### *Going concern*

The directors identified uncertainty around the future finances of the company that cast doubt about the ability of the company to continue as a going concern. In light of this, they have reviewed operations and are in the process of implementing a plan to move to a break even position.

The ultimate parent company, Hill Homes, is committed to supporting the provision of care and support to older people in their own homes and its Board Members have provided the Board of Hill Homes Care Services Limited with a letter indicating their intention to continue to support the company for at least 12 months from the approval of the financial statements. As a result, the directors have adopted the going concern basis of accounting. Although there are uncertainties around inflation. Additionally, the Board are regularly reviewing the impact on income and expenditure. They believe it does not currently have a material impact on the going concern status of the organisation.

#### *Debtors*

Debtors with no stated interest rate and receivable within one year are recorded at transaction price. Any losses arising from impairment are recognised as reduced income.

#### *Prepayments*

All expenditure is accounted for on an accruals basis. Expenses that relate to future financial years are recorded at transaction price as prepayments.

#### *Financial instruments*

Financial liabilities and equity are classified according to the substance of the financial instrument's contractual obligations, rather than its legal form.

# Hill Homes Care Services Limited

## Notes forming part of the financial statements for the year ended 31 March 2023 (*continued*)

The company's trade and other debtors and its trade and other creditors are measured at the transaction price, including transaction costs.

### 2 Turnover

Turnover is wholly attributable to the principal activity of the company and arises solely within the United Kingdom.

### 3 Operating profit

	2023 £	2022 £
This has been arrived at after charging:		
Auditor's remuneration		
- fees payable to company's auditor for audit of financial statements (net of VAT)	2,750	2,350

### 4 Directors' remuneration

The directors received no remuneration for services to the company during the current or preceding year.

### 5 Taxation on profit on ordinary activities

The company has made a small loss in the current year, the result of which is that no corporation tax is payable for the current year.

### 6 Debtors

	2023 £	2022 £
Amount receivable within one year		
Due from parent company	2,617	10,456
Prepayments and accrued income	11,708	4,252
	<u>14,325</u>	<u>14,708</u>

# Hill Homes Care Services Limited

Notes forming part of the financial statements  
for the year ended 31 March 2023 (*continued*)

## 7 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors		
Taxation and social security	7,134	-
Prepayments and accrued income	16,535	20,272
	<u>23,669</u>	<u>20,272</u>

There are no amounts included under creditors which are payable or repayable other than by instalments and fall due for payment or repayment after the end of the period of five years beginning with the first day of the following reporting date.

There are no amounts included under creditors in respect of which any security has been given by the small entity.

## 8 Share capital

	2023 £	2022 £
<i>Allotted, called up and fully paid</i>		
One ordinary shares of £1 each	1	1
	<u>1</u>	<u>1</u>

## 9 Reserves

	Profit and loss account £
At 1 April 2022	(5,565)
Loss for the year	(3,780)
	<u>(9,345)</u>
At 31 March 2023	<u>(9,345)</u>

## 10 Related party transactions

The company has taken advantage of the exemption conferred by FRS102 "Related party disclosures" not to disclose transactions with members of the group headed by Hill Homes on the grounds that all of the voting rights in the company are controlled within that group and the company is included in consolidated financial statements.

## 11 Ultimate parent company

The ultimate parent company is Hill Homes, sole subscriber to Hill Homes Care Limited. Hill Homes Care Limited is the sole subscriber to Hill Homes Care Services Limited. Hill Homes' registered address is Unit A, 2-4 Broadlands Road, Highgate, London, N6 4AN.