

Company registration number 03525459

**INCLUSIVE TECHNOLOGY
LIMITED
FINANCIAL STATEMENTS
30 JUNE 2014**

INCLUSIVE TECHNOLOGY LIMITED
FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2014

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INCLUSIVE TECHNOLOGY LIMITED

COMPANY INFORMATION

The board of directors

M Littler
P M C Hornsey
R L H Bates
S S Gill
P A Stephenson (Appointed 14 July 2014)

Company secretary

M Littler

Registered office

Riverside Court
Huddersfield Road
Delph
Oldham
OL3 5FZ

Auditor

Wheawill & Sudworth Limited
Chartered Accountants
& Statutory Auditor
35 Westgate
Huddersfield
West Yorkshire
HD1 1PA

Bankers

National Westminster Bank plc
55 High Street
Uppermill
Oldham
OL3 6AP

Solicitors

Baxter Caulfield
13 Station Street
Huddersfield
HD1 1LY

INCLUSIVE TECHNOLOGY LIMITED

CHAIRMAN'S STATEMENT

YEAR ENDED 30 JUNE 2014

In 2014 Inclusive Technology won the top Special Needs Software Award in both Britain and in the United States. Our online services (like HelpKidzLearn) grew by over 50%. We began a half million pound R&D project to apply learning analytics to help diagnose profound disabilities. Our fundraising efforts passed £100,000 and we launched Special World magazine. It really has been a year to remember!

We know how effective familiar pictures of family, friends, pets or a trip to the seaside can be in capturing children's attention, accelerating their learning. Last year we came up with a program, ChooseIt Maker 3 which allowed teachers to make real downloadable apps, personalised to a particular classroom or individual child. Children can then use these activities on school computers or, crucially, they can be downloaded onto their iPad or Android tablet and used off-line or at home.

This was revolutionary and has earned us the 2014 BETT Award for 'ICT Special Educational Needs Solutions'. We have won BETT Awards before, but it came as a total surprise when I was asked to go to San Francisco to collect the American Software & Information Industry Association (SIIA) CODiE Award for 'Best Solution for Special Needs Students' as well!

After San Francisco my next stop was Australia where colleagues Sandra Thistlethwaite and Carol Allen were introducing our new Eye Gaze Foundations technology to the influential Inclusive Learning Technologies Conference in Brisbane.

Up to now the assistive technology hardware has principally given access to the learning experiences designed into our software. But Eye Gaze, by providing information, heat maps and timelines as to exactly where and for how long children are looking, is giving a totally new insight into what children with the severest problems are seeing and how they are interacting with software.

These 'learning analytics' can not only inform the teacher and therapist of the child's needs and progress, it can be reported back to our computers to be analysed against global norms giving new diagnostic information on the child which will then be available to the school. Learning analytics will eventually influence everyone's education. At Inclusive Technology we are proud that our research effort will soon put learning analytics at the service of special schools and that small group of learners who face the greatest challenges.

Our Company, Inclusive Technology, is not just about finding or creating the best resources for those with severe communication, physical, sensory or learning disabilities - although over 18 years sales of these resources have added up to over £70 million! Over the years we have tried to spread the word about what assistive technology can achieve through conferences, exhibitions, information days, videos and webinars - all of which are free.

Our online services, HelpKidzLearn and ChooseIt Maker 3, have a global audience with more than 65% of our revenues now coming from exports. So we have taken the opportunity of connecting up our international following of special educators and therapists with a new free magazine: Special World. The first issue has been well received with over 10,000 downloads and we are currently working on the second issue for January 2015.

We passed a milestone in 2014 when our software had cumulatively raised over £100,000 for charity. All of the £80,000 in revenues from our Bob the Builder software has gone into providing accommodation for parents at the new Manchester Children's Hospital. More recently we devoted the revenues of the Paralympic inspired Switch Skills Champions to the great work Leonard Cheshire Disability are doing in providing employment opportunities for disabled adults in India. This has just passed £20,000.

The recognition for our software on both sides of the Atlantic and the take-up for our webinars, information days, and Special World are really gratifying for our team who continue to work really hard to improve the learning experiences for those children who face the greatest difficulties.

Martin Littler
Chairman, Inclusive Technology Ltd.

INCLUSIVE TECHNOLOGY LIMITED

DIRECTORS' REPORT

YEAR ENDED 30 JUNE 2014

The directors present their report and the financial statements of the company for the year ended 30 June 2014.

Principal activity and business review

The principal activity of the company was that of providers of educational software and hardware for people with special needs.

The Chairman's Statement is included on page 2 of the financial statements.

Directors

The directors who served the company during the year together with their interests in the issued share capital of the company and its parent company, Inclusive Group Limited, were as follows:

	Inclusive Group Limited		Inclusive Technology Limited	
	Ordinary 1p shares		Ordinary £1 shares	
	30 June 2014	1 July 2013	30 June 2014	1 July 2013
M Littler	22,631	22,631	-	-
P M C Hornsey	5,437	5,437	-	-
R L H Bates	882	882	-	-
S S Gill	2,400	2,400	-	-

P A Stephenson was appointed as a director of the company after the balance sheet date.

The directors hold no shares in the other group companies which are 100% owned by Inclusive Group Limited.

S S Gill holds options over 849 Ordinary 1p shares in the parent company in accordance with the terms of an Enterprise Management Incentive Scheme. P A Stephenson holds similar options over 364 shares.

Directors' responsibilities

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

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with 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 year.

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.

INCLUSIVE TECHNOLOGY LIMITED

DIRECTORS' REPORT *(continued)*

YEAR ENDED 30 JUNE 2014

Auditor

Wheawill & Sudworth Limited were re-appointed as the company's auditors during the year and have expressed their willingness to continue in that capacity.

Statement of disclosure of information to auditors

We, the directors of the company who held office at the date of approval of these financial statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the company's auditor is unaware; and
- we have taken all steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board on 17 November 2014 and is signed on its behalf by:

M Littler

Director

INCLUSIVE TECHNOLOGY LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF INCLUSIVE TECHNOLOGY LIMITED

YEAR ENDED 30 JUNE 2014

We have audited the financial statements of Inclusive Technology Limited for the year ended 30 June 2014 which comprise the Profit and Loss Account, Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's shareholders, 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 shareholders 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 shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

As explained more fully in the Directors' Responsibilities Statement set out on page 3, the directors are responsible for the preparation of the Annual Report, financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit 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 annual 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.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 June 2014 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

INCLUSIVE TECHNOLOGY LIMITED

INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF INCLUSIVE TECHNOLOGY LIMITED *(continued)*

YEAR ENDED 30 JUNE 2014

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and take advantage of the small companies' exemption from the requirement to prepare a strategic report.

35 Westgate
Huddersfield
West Yorkshire
HD1 1PA

17 November 2014

D M BUTTERWORTH (Senior
Statutory Auditor)
For and on behalf of
WHEAWILL & SUDWORTH LIMITED
Chartered Accountants
& Statutory Auditor

INCLUSIVE TECHNOLOGY LIMITED
PROFIT AND LOSS ACCOUNT
YEAR ENDED 30 JUNE 2014

	Note	2014 £	2013 £
Turnover	2	3,988,027	4,263,972
Cost of sales		<u>(2,428,463)</u>	<u>(2,685,620)</u>
Gross profit		1,559,564	1,578,352
Distribution costs		(1,842)	(2,362)
Administrative expenses		(1,442,448)	(1,495,512)
Other operating income	3	<u>33,006</u>	<u>–</u>
Operating profit	4	148,280	80,478
Interest receivable and similar income		29	–
Interest payable and similar charges		(14,741)	(11,303)
Profit on ordinary activities before taxation		<u>133,568</u>	<u>69,175</u>
Tax on profit on ordinary activities	6	12,233	(4,000)
Profit for the financial year	21	<u><u>145,801</u></u>	<u><u>65,175</u></u>

The notes on pages 9 to 15 form part of these financial statements.

INCLUSIVE TECHNOLOGY LIMITED

BALANCE SHEET

30 JUNE 2014

	Note	2014 £	2013 £
Fixed assets			
Tangible assets	8	<u>142,316</u>	<u>195,076</u>
Current assets			
Stocks		292,933	274,148
Debtors due within one year	9	464,234	342,484
Debtors due after one year	9	966,285	817,592
Cash at bank and in hand		<u>17,362</u>	<u>8,093</u>
		<u>1,740,814</u>	<u>1,442,317</u>
Creditors: Amounts falling due within one year	10	<u>(650,706)</u>	<u>(558,246)</u>
Net current assets		<u>1,090,108</u>	<u>884,071</u>
Total assets less current liabilities		<u>1,232,424</u>	<u>1,079,147</u>
Creditors: Amounts falling due after more than one year	11	(85,127)	(55,051)
Provisions for liabilities			
Deferred taxation	14	<u>(6,400)</u>	<u>(7,000)</u>
Net assets		<u>1,140,897</u>	<u>1,017,096</u>
Capital and reserves			
Called-up equity share capital	18	614	614
Share premium account	20	24,404	24,404
Other reserves		386	386
Profit and loss account	21	<u>1,115,493</u>	<u>991,692</u>
Shareholders' funds		<u>1,140,897</u>	<u>1,017,096</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the directors and authorised for issue on 17 November 2014, and are signed on their behalf by:

M Littler
Director

S S Gill
Director

Company Registration Number: 03525459

The notes on pages 9 to 15 form part of these financial statements.

INCLUSIVE TECHNOLOGY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2014

1. Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover comprises the value of sales and royalties excluding value added tax and trade discounts.

Research and development

Research and development expenditure is written off in the year in which it is incurred.

Tangible fixed assets and depreciation

Depreciation is calculated so as to write off the cost of an asset over the useful economic life of that asset as follows:

Leased property alterations	-	Over the period of the lease
Fixtures and fittings	-	5 years straight line
Motor vehicles	-	25% reducing balance
Computer and office equipment	-	3 - 5 years straight line

Stocks

Stocks are stated at the lower of cost and net realisable value.

Hire purchase and leased assets

Assets held under finance leases and hire purchase contracts are capitalised in the balance sheet at their fair value and depreciated over their expected useful lives. The interest element of leasing payments represents a constant proportion of the capital balance outstanding and is charged to the profit and loss account over the period of the lease.

All other leases are regarded as operating leases and the payments made under them are charged to the profit and loss account on a straight line basis over the lease term.

Contributions to pension funds

The company operates a defined contribution pension scheme. The amount charged to the profit and loss account in respect of pension costs is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

Deferred taxation

Provision is made for deferred taxation using the full provision method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes.

Foreign currencies

Transactions in foreign currencies are translated at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Where exchange differences result from the translation of foreign currency borrowings raised to acquire foreign assets they are taken to reserves and offset against the differences arising from the translation of those assets. All other exchange differences are dealt with through the profit and loss account.

INCLUSIVE TECHNOLOGY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2014

1. Accounting policies *(continued)*

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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.

Grants

Grants of a revenue nature are recognised in the profit and loss account of the period in respect of which they are paid.

2. Turnover

The percentage of turnover attributable to the overseas markets was 19.3% (2013: 15.3%).

3. Other operating income

	2014	2013
	£	£
Grant income	<u>33,006</u>	<u>–</u>

4. Operating profit

Operating profit is stated after charging/(crediting):

	2014	2013
	£	£
Directors' emoluments (including pension contributions)	253,868	267,272
Depreciation of tangible fixed assets:		
- owned assets	42,411	56,058
- assets held under hire purchase agreements	15,024	16,959
Loss/(profit) on disposal of fixed assets	4,358	(468)
Auditor's fees	<u>9,000</u>	<u>11,000</u>

5. Directors' remuneration

The directors' aggregate remuneration in respect of qualifying services were:

	2014	2013
	£	£
Aggregate remuneration	247,009	260,225
Value of company pension contributions to money purchase schemes	6,859	7,047
	<u>253,868</u>	<u>267,272</u>

The number of directors who accrued benefits under company pension schemes was as follows:

	2014	2013
	No	No
Money purchase schemes	<u>4</u>	<u>4</u>

INCLUSIVE TECHNOLOGY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2014

6. Taxation

Analysis of charge in the year

	2014 £	2013 £
Current tax:		
UK Corporation tax based on the results for the year	5,150	-
Over provision in prior year	(16,783)	-
Total current tax	<u>(11,633)</u>	-
Deferred tax:		
Origination and reversal of timing differences	(600)	4,000
Tax on profit on ordinary activities	<u>(12,233)</u>	<u>4,000</u>

7. Dividends

Equity dividends

	2014 £	2013 £
Paid		
Equity dividends on ordinary shares	<u>22,000</u>	-

8. Tangible fixed assets

	Leased property alterations £	Fixtures & fittings £	Motor vehicles £	Computer and office equipment £	Total £
Cost					
At 1 July 2013	14,264	119,924	233,953	204,090	572,231
Additions	830	4,025	19,914	15,690	40,459
Disposals	-	(6,644)	(73,863)	(41,534)	(122,041)
At 30 June 2014	<u>15,094</u>	<u>117,305</u>	<u>180,004</u>	<u>178,246</u>	<u>490,649</u>
Depreciation					
At 1 July 2013	14,264	77,433	108,830	176,628	377,155
Charge for the year	112	15,192	27,503	14,628	57,435
On disposals	-	(6,644)	(38,299)	(41,314)	(86,257)
At 30 June 2014	<u>14,376</u>	<u>85,981</u>	<u>98,034</u>	<u>149,942</u>	<u>348,333</u>
Net book value					
At 30 June 2014	<u>718</u>	<u>31,324</u>	<u>81,970</u>	<u>28,304</u>	<u>142,316</u>
At 30 June 2013	<u>-</u>	<u>42,491</u>	<u>125,123</u>	<u>27,462</u>	<u>195,076</u>

INCLUSIVE TECHNOLOGY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2014

8. Tangible fixed assets *(continued)*

Hire purchase agreements

Included within the net book value of £142,316 is £45,070 (2013 - £70,809) relating to assets held under hire purchase agreements. The depreciation charged to the financial statements in the year in respect of such assets amounted to £15,024 (2013 - £16,959).

9. Debtors

	2014	2013
	£	£
Trade debtors	356,636	287,341
Amounts owed by group companies (note 17)	966,489	817,796
Corporation tax recoverable	16,809	–
Other debtors	530	–
Directors' loan accounts (note 16)	–	240
Prepayments and accrued income	90,055	54,699
	<u>1,430,519</u>	<u>1,160,076</u>

The debtors above include the following amounts falling due after more than one year:

	2014	2013
	£	£
Amounts owed by group companies	<u>966,285</u>	<u>817,592</u>

10. Creditors: Amounts falling due within one year

	2014	2013
	£	£
Bank loans and overdrafts	146,112	125,762
Trade creditors	263,804	236,890
Corporation tax	5,150	–
PAYE and social security	34,977	42,318
VAT	17,952	22,134
Hire purchase agreements	20,154	23,149
Directors' loan accounts (note 16)	9,381	638
Other creditors (note 17)	13,644	6,692
Accruals and deferred income	139,532	100,663
	<u>650,706</u>	<u>558,246</u>

11. Creditors: Amounts falling due after more than one year

	2014	2013
	£	£
Bank loans	–	22,977
Hire purchase agreements	5,785	32,074
Directors' loan accounts (note 16)	27,597	–
Other creditors (note 17)	51,745	–
	<u>85,127</u>	<u>55,051</u>

INCLUSIVE TECHNOLOGY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2014

12. Pensions

The company operates a defined contribution pension scheme for the benefit of the employees and directors. The assets of the scheme are administered by trustees in funds independent from those of the company.

The total contributions paid in the year amounted to £19,988 (2013: £22,864).

13. Secured liabilities

	2014	2013
	£	£
Aggregate amount of secured liabilities	<u>172,051</u>	<u>203,962</u>

14. Deferred taxation

The movement in the deferred taxation provision during the year was:

	2014
	£
Provision brought forward	7,000
Profit and loss account movement arising during the year	<u>(600)</u>
Provision carried forward	<u>6,400</u>

The provision for deferred taxation consists of the tax effect of timing differences in respect of:

	2014	2013
	£	£
Excess of taxation allowances over depreciation on fixed assets	<u>6,400</u>	<u>4,000</u>
Undiscounted provision for deferred taxation	6,400	4,000
Deferred Tax Discount/First Other Provision	<u>-</u>	<u>3,000</u>
Discounted provision for deferred taxation	<u>6,400</u>	<u>7,000</u>

15. Commitments under operating leases

At 30 June 2014 the company had aggregate annual commitments under non-cancellable operating leases as set out below.

	2014	2013
	£	£
Operating leases which expire:		
Within 2 to 5 years	84,741	15,330
After more than 5 years	<u>-</u>	<u>68,550</u>
	<u>84,741</u>	<u>83,880</u>

INCLUSIVE TECHNOLOGY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2014

16. Directors' advances, credits and guarantees

At the year end the company owed P M C Hornsey £36,539 (2013: £498). This loan was unsecured and partly repayable on demand. Interest of £2,053 (2013: £7) has been charged on the loan at a commercial rate.

At the year end the company owed R L H Bates £414 (2013: £140). This loan was unsecured and repayable on demand. Interest of £6 (2013: £6) has been charged on the loan at 2.25% above bank base rate.

At the year end the company owed S S Gill £25 (2013: £240 debtor). This loan was unsecured and repayable on demand. No interest has been charged.

17. Related party transactions

Amounts owed by Inclusive Group Limited (which owns 100% of Inclusive Technology Limited) at 30 June 2014 amounted to £966,285 (2013: £817,592) as disclosed in note 9.

Amounts owed by Quality Enabling Devices Limited (a fellow subsidiary of Inclusive Group Limited) at 30 June 2014 amounted to £204 (2013: £204) as disclosed in note 9.

Included within other debtors is a loan to D Littler, spouse of the director M Littler, of £468 (2013: £6,692 creditor). This loan was unsecured and repayable on demand. Interest of £28 (2013: £370) has been charged on the loan. Interest was being charged at 2.25% above bank base rate.

At the year end the company owed A Littler, brother of the director M Littler, £21,796 (2013: £nil). This loan was unsecured and partly repayable on demand. Interest of £1,272 (2013: £nil) has been charged on the loan at a commercial rate.

A loan from D Littler was received during the year. At the year end the outstanding amount was £43,593 (2013: £nil). This loan was unsecured and partly repayable on demand. Interest of £2,544 (2013: £nil) has been charged on the loan. Interest has been charged at a commercial rate.

M Littler has provided personal guarantees in support of the company's banking facilities. These facilities are also supported by guarantees and security from other group undertakings.

18. Share capital

Allotted, called up and fully paid:

	2014		2013	
	No	£	No	£
Ordinary shares of £1 each	<u>614</u>	<u>614</u>	<u>614</u>	<u>614</u>

19. Other reserves

There was no movement on the capital redemption reserve during the financial year.

20. Share premium account

There was no movement on the share premium account during the financial year.

INCLUSIVE TECHNOLOGY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2014

21. Profit and loss account

	2014	2013
	£	£
Balance brought forward	991,692	926,517
Profit for the financial year	145,801	65,175
Equity dividends	(22,000)	–
Balance carried forward	<u>1,115,493</u>	<u>991,692</u>

22. Ultimate parent company

The company is a 100% subsidiary of Inclusive Group Limited.

23. Control

The company's ultimate controlling party is M Littler.