Company Registration No. 05526821 (England and Wales)

GOZONE CARE LIMITED

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2017

PAGES FOR FILING WITH REGISTRAR

GOZONE CARE LIMITED

COMPANY INFORMATION

Director	Ms Y A Sturt
Secretary	Mr Z M Sturt
Company number	05526821
Registered office	Amelia House Crescent Road Worthing West Sussex BN11 1QR
Accountants	MHA Carpenter Box Amelia House Crescent Road Worthing West Sussex BN11 1QR
Business address	87 High Street Billingshurst West Sussex RH14 9QX

GOZONE CARE LIMITED

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GOZONE CARE LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF GOZONE CARE LIMITED FOR THE YEAR ENDED 31 JULY 2017

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Gozone Care Limited for the year ended 31 July 2017 which comprise, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at http://www.icaew.com/en/members/regulations-standards-and-guidance.

This report is made solely to the Board of Directors of Gozone Care Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Gozone Care Limited and state those matters that we have agreed to state to the Board of Directors of Gozone Care Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Gozone Care Limited and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Gozone Care Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Gozone Care Limited. You consider that Gozone Care Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Gozone Care Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

MHA Carpenter Box

Chartered Accountants

30 April 2018

Amelia House
Crescent Road
Worthing
West Sussex
BN11 1QR

GOZONE CARE LIMITED

BALANCE SHEET

AS AT 31 JULY 2017

	Notes	2017 £	2017 £	2016 £	2016 £
Fixed assets					
Tangible assets	**4**		8,904		7,078
Current assets					
Debtors	**5**	128,303		157,051	
Cash at bank and in hand		9,232		41,046	
		137,535		198,097	
Creditors: amounts falling due within one year	**6**	(81,403)		(150,391)	
Net current assets			56,132		47,706
Total assets less current liabilities			65,036		54,784
Provisions for liabilities			(1,700)		(1,300)
Net assets			63,336		53,484
Capital and reserves					
Called up share capital	**7**		100		100
Profit and loss reserves			63,236		53,384
Total equity			63,336		53,484

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 July 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

GOZONE CARE LIMITED

BALANCE SHEET (CONTINUED)

AS AT 31 JULY 2017

The financial statements were approved and signed by the director and authorised for issue on 30 April 2018

Ms Y A Sturt
Director

Company Registration No. 05526821

1 Accounting policies

Company information

Gozone Care Limited is a private company limited by shares incorporated in England and Wales. The registered office is Amelia House, Crescent Road, Worthing, West Sussex, BN11 1QR.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary a mounts in these financial statements are rounded to the nearest £.

These financial statements for the year ended 31 July 2017 are the first financial statements of Gozone Care Limited prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 August 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

1.2 Turnover

Turnover represents amounts receivable for nursing and care services provided. VAT is not applicable to this type of business.

1.3 Intangible fixed assets - goodwill

Acquired goodwill was written off in equal annual instalments over its estimated useful economic life, which the director estimated to be 5 years. The goodwill is now fully written off.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	20% p.a. diminishing balance
Fixtures, fittings and equipment	15% p.a. diminishing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.5 Cash at bank and in hand

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

1.7 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

1.8 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Operating leases

Rental income from operating leases is recognised on a straight line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight line basis over the lease term.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 49 (2016 - 49).

3 Intangible fixed assets

	Goodwill
	£
Cost	
At 1 August 2016 and 31 July 2017	66,000
Amortisation and impairment	
At 1 August 2016 and 31 July 2017	66,000
Carrying amount	
At 31 July 2017	-
At 31 July 2016	-

4 Tangible fixed assets

	Plant and machinery	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 August 2016	4,301	11,555	15,856
Additions	-	3,183	3,183
At 31 July 2017	4,301	14,738	19,039
Depreciation and impairment			
At 1 August 2016	3,426	5,352	8,778
Depreciation charged in the year	197	1,160	1,357
At 31 July 2017	3,623	6,512	10,135
Carrying amount			
At 31 July 2017	678	8,226	8,904
At 31 July 2016	875	6,203	7,078

5 Debtors

	2017	2016
Amounts falling due within one year:	£	£
Trade debtors	96,756	126,543
Other debtors	31,547	30,508
	128,303	157,051

6 Creditors: amounts falling due within one year

	2017	2016
	£	£
Trade creditors	22,971	19,139
Other taxation and social security	26,935	45,343
Other creditors	31,497	85,909
	81,403	150,391

7 Called up share capital

	2017	2016
	£	£
Ordinary share capital		
Issued and fully paid		
100 Ordinary shares of £1 each	100	100
	100	100

8 Operating lease commitments

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2017	2016
	£	£
	25,200	50,400

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.