

Company registration number: 07182641

Integrity Care Assessments Ltd

Unaudited financial statements

31 March 2017



Integrity Care Assessments Ltd

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Integrity Care Assessments Ltd

Directors and other information

Director	M Bashir
Company number	07182641
Registered office	130 Sandwell Street Walsall West Midlands WS1 3EG
Accountants	Wilkes Tranter & Co Limited Brook House Moss Grove Kingswinford West Midlands DY6 9HS

Integrity Care Assessments Ltd

**Chartered accountants' report to the director on the preparation of the
unaudited statutory financial statements of Integrity Care Assessments Ltd
Year ended 31 March 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 Integrity Care Assessments Ltd for the year ended 31 March 2017 which comprise the Balance sheet and related notes from the company's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, 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 director of Integrity Care Assessments Ltd, as a body, in accordance with the terms of our engagement letter dated 29 August 2013. Our work has been undertaken solely to prepare for your approval the financial statements of Integrity Care Assessments Ltd and state those matters that we have agreed to state to them, 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 Integrity Care Assessments Ltd and its director as a body for our work or for this report.

It is your duty to ensure that Integrity Care Assessments Ltd 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 loss of Integrity Care Assessments Ltd. You consider that Integrity Care Assessments Ltd 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 Integrity Care Assessments Ltd. 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.

Wilkes Tranter & Co Ltd

Wilkes Tranter & Co Limited
Chartered Accountants
Brook House
Moss Grove
Kingswinford
West Midlands
DY6 9HS

13 December 2017

Integrity Care Assessments Ltd

Balance sheet 31 March 2017

	Note	2017 £	£	2016 £	£
Fixed assets					
Tangible assets	6	-		13	
			-		13
Current assets					
Debtors	7	2,520		-	
Cash at bank and in hand		683		5,389	
		3,203		5,389	
Creditors: amounts falling due within one year	8	(18,157)		(16,752)	
Net current liabilities			(14,954)		(11,363)
Total assets less current liabilities			(14,954)		(11,350)
Net liabilities			(14,954)		(11,350)
Capital and reserves					
Called up share capital	9	100		100	
Profit and loss account		(15,054)		(11,450)	
Shareholder's deficit			(14,954)		(11,350)

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

Director's responsibilities:

- The shareholders have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the Profit and loss account has not been delivered.

The notes on pages 6 to 9 form part of these financial statements.

Integrity Care Assessments Ltd

Balance sheet (continued)
31 March 2017

These financial statements were approved by the board of directors and authorised for issue on 13 December 2017, and are signed on behalf of the board by:

M Bashir
Director

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke at the end.

Company registration number: 07182641

The notes on pages 6 to 9 form part of these financial statements.

Integrity Care Assessments Ltd

Notes to the financial statements Year ended 31 March 2017

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Integrity Care Assessments Ltd, 130 Sandwell Street, Walsall, West Midlands, WS1 3EG.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

At 31 March 2017 there was a deficiency of assets of £14,954. The company is dependant upon the continued financial support of the director. It is understood that this support will continue. On this basis the director considers it appropriate to prepare financial statements on a going concern basis. These financial statements do not include any adjustments which would arise if the accounts had not been prepared on a going concern basis.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Integrity Care Assessments Ltd

Notes to the financial statements (continued) Year ended 31 March 2017

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, fittings and equipment - 3 years straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

4. Average number of employees

The average number of persons employed by the company during the year, including the directors was 2 (2016 - 2).

Integrity Care Assessments Ltd

Notes to the financial statements (continued)
Year ended 31 March 2017

5. Loss before taxation

Loss before taxation is stated after charging:

	2017	2016
	£	£
Depreciation of tangible assets	<u>13</u>	<u>151</u>

6. Tangible assets

	Fixtures, fittings and equipment	Total
	£	£
Cost		
At 1 April 2016 and 31 March 2017	<u>1,135</u>	<u>1,135</u>
Depreciation		
At 1 April 2016	1,122	1,122
Charge for the year	<u>13</u>	<u>13</u>
At 31 March 2017	<u>1,135</u>	<u>1,135</u>
Carrying amount		
At 31 March 2017	<u>-</u>	<u>-</u>
At 31 March 2016	<u>13</u>	<u>13</u>

7. Debtors

	2017	2016
	£	£
Trade debtors	<u>2,520</u>	<u>-</u>

8. Creditors: amounts falling due within one year

	2017	2016
	£	£
Social security and other taxes	656	855
Other creditors	<u>17,501</u>	<u>15,897</u>
	<u>18,157</u>	<u>16,752</u>

Integrity Care Assessments Ltd

Notes to the financial statements (continued) **Year ended 31 March 2017**

9. Called up share capital **Issued, called up and fully paid**

	2017		2016	
	No	£	No	£
Ordinary shares of £ 1.00 each	100	100	100	100
	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

10. Director's advances, credits and guarantees

During the year M Bashir made an interest free loan to the company. At 31 March 2017 the balance outstanding was £16,301 (2016 - £14,817).

11. Controlling party

The company was under the control of M Bashir throughout the current and previous year.