

Company Registration No. 04812853 (England and Wales)

CHAMELEON CARE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2017

CHAMELEON CARE LIMITED

COMPANY INFORMATION

Director Mr Teeromalay Pauvaday

Secretary Mrs Jayantimal Pauvaday

Company number 04812853

Registered office Unit 7 The Base
Dartford Business Park
Dartford
Kent
DA1 5FS

Accountants QED London Limited
160 Kemp House
City Road
London
EC1V 2NX

Business address Unit 7 The Base
Dartford Business Park
Dartford
Kent
DA1 5FS

CHAMELEON CARE LIMITED

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CHAMELEON CARE LIMITED

DIRECTOR'S REPORT

FOR THE YEAR ENDED 30 JUNE 2017

The director presents his annual report and financial statements for the year ended 30 June 2017.

Principal activities

The principal activity of the company continued to be that of providing care home assistants and running staff.

Director

The director who held office during the year and up to the date of signature of the financial statements was as follows:

Mr Teeromalay Pauvaday

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

By order of the board

Mrs Jayantimal Pauvaday

Secretary

15 December 2017

CHAMELEON CARE LIMITED

ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF CHAMELEON CARE LIMITED FOR THE YEAR ENDED 30 JUNE 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 Chameleon Care Limited for the year ended 30 June 2017 set out on pages 3 to 8 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the Board of Directors of Chameleon Care Limited, as a body, in accordance with the terms of our engagement letter dated 3 September 2013. Our work has been undertaken solely to prepare for your approval the financial statements of Chameleon Care Limited and state those matters that we have agreed to state to the Board of Directors of Chameleon Care Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Chameleon Care Limited and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Chameleon 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 Chameleon Care Limited. You consider that Chameleon 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 Chameleon 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.

QED London Limited

15 December 2017

Accountants

160 Kemp House
City Road
London
EC1V 2NX

CHAMELEON CARE LIMITED

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2017

| | Notes | 2017 £ | 2016 £ |
|-------------------------------|-------|-----------|-----------|
| Gross profit | | 366,876 | 404,391 |
| Administrative expenses | | (358,139) | (371,114) |
| Profit before taxation | | 8,737 | 33,277 |
| Tax on profit | | (538) | (6,655) |
| Profit for the financial year | | 8,199 | 26,622 |

CHAMELEON CARE LIMITED

BALANCE SHEET

AS AT 30 JUNE 2017

| | Notes | 2017 £ | £ | 2016 £ | £ |
|---|-------|-----------|---------|-----------|---------|
| Fixed assets | | | | | |
| Tangible assets | 2 | | 37,717 | | 7,385 |
| Current assets | | | | | |
| Debtors | | 45,834 | | 156,693 | |
| Creditors: amounts falling due within one year | | (54,315) | | (139,578) | |
| Net current (liabilities)/assets | | | (8,481) | | 17,115 |
| Total assets less current liabilities | | | 29,236 | | 24,500 |
| Provisions for liabilities | | | (1,943) | | (1,406) |
| Net assets | | | 27,293 | | 23,094 |
| Capital and reserves | | | | | |
| Called up share capital | 4 | | 2 | | 2 |
| Profit and loss reserves | | | 27,291 | | 23,092 |
| Total equity | | | 27,293 | | 23,094 |

In accordance with section 444 of the Companies Act 2006 all of the members of the company have consented to the preparation of abridged financial statements pursuant to paragraph 1A of Schedule 1 to the Small Companies and Groups (Accounts and Directors' Report) Regulations (S.I. 2008/409)(b).

For the financial year ended 30 June 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his 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 in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and signed by the director and authorised for issue on 15 December 2017

Mr Teeromalay Pauvaday
Director

Company Registration No. 04812853

CHAMELEON CARE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2017

1 Accounting policies

Company information

Chameleon Care Limited is a private company limited by shares incorporated in England and Wales. The registered office is Unit 7 The Base, Dartford Business Park, Dartford, Kent, DA1 5FS.

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 amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These financial statements for the year ended 30 June 2017 are the first financial statements of Chameleon 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 July 2015. {If #frs180<>0 Then An explanation of how transition to FRS 102 has affected the reported financial position and financial performance is given in note {note,note96}.

1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

1.3 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:

| | |
|--------------------------------|----------------------|
| Fixtures, fittings & equipment | 20% reducing balance |
| Computer equipment | 25% reducing balance |
| Motor vehicles | 25% reducing 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.

1.4 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.

CHAMELEON CARE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2017

1 Accounting policies

(Continued)

1.5 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.

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 using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1.6 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. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

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.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

CHAMELEON CARE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2017

2 Tangible fixed assets

| | Total £ |
|------------------------------------|------------|
| Cost | |
| At 1 July 2016 | 80,042 |
| Additions | 39,077 |
| | <hr/> |
| At 30 June 2017 | 119,119 |
| | <hr/> |
| Depreciation and impairment | |
| At 1 July 2016 | 72,655 |
| Depreciation charged in the year | 8,747 |
| | <hr/> |
| At 30 June 2017 | 81,402 |
| | <hr/> |
| Carrying amount | |
| At 30 June 2017 | 37,717 |
| | <hr/> |
| At 30 June 2016 | 7,385 |
| | <hr/> |

3 Deferred taxation

The following are the major deferred tax liabilities and assets recognised by the company and movements thereon:

| | Liabilities 2017 £ | Liabilities 2016 £ |
|--------------------------------|--------------------------|--------------------------|
| Balances: | | |
| Accelerated capital allowances | 1,943 | 1,406 |
| | <hr/> | <hr/> |
| Movements in the year: | | 2017 £ |
| Liability at 1 July 2016 | | 1,406 |
| Charge to profit or loss | | 537 |
| | | <hr/> |
| Liability at 30 June 2017 | | 1,943 |
| | | <hr/> |

CHAMELEON CARE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2017

4 Called up share capital

| | 2017 £ | 2016 £ |
|---|-----------|-----------|
| Ordinary share capital Issued and fully paid 2 Ordinary shares of £1 each | 2 | 2 |
| | <u>2</u> | <u>2</u> |

5 Reconciliations on adoption of FRS 102

Reconciliation of equity

| | Notes | 1 July 2015 £ | 30 June 2016 £ |
|---|-------|---------------------|----------------------|
| Equity as reported under previous UK GAAP | | 8,351 | 24,500 |
| Adjustments arising from transition to FRS 102: Deferred tax | 1 | (1,878) | (1,406) |
| Equity reported under FRS 102 | | <u>6,473</u> | <u>23,094</u> |

Reconciliation of profit for the financial period

| | | 2016 £ |
|---|---|------------|
| Profit as reported under previous UK GAAP and under FRS 102 | | 26,149 |
| Adjustments to prior year (note) | | <u>473</u> |
| As restated | | 26,622 |
| Deferred tax | 1 | <u>-</u> |

Notes to reconciliations on adoption of FRS 102

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.