

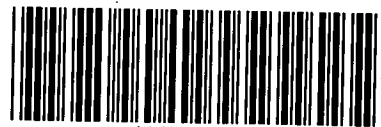
Aston Care Solutions Limited

Director's report and financial statements

Registered number 07386125

18 Month period ended 31 December 2013

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Company information

Director:	M R Lethaby
Secretary:	A T W Ryan
Registered office:	Grosvenor House 4-7 Station Road Sunbury-on-Thames Surrey TW16 6SB
Bankers:	Lloyds Bank 4 th Floor 25 Gresham Street London EC2V 1DL
Auditor:	Deloitte LLP Global House High Street Crawley West Sussex RH10 1DL

Director's report

The Director presents the annual report together with the audited financial statements for the 18 month period ended 31 December 2013.

Principal activities

The principal activity of the Company is providing consultancy within the care sector, offering affordable, bespoke and flexible services to meet the needs of each organisation.

During the period the accounting reference date was changed to 31 December so that our reporting period will be aligned with the year-end of our parent company.

Results and Dividends

The profit after tax for the period was £31,410 (2012: £6,241). No dividend was declared or paid in the period or the previous year. The results for the period and the Company's financial position at the end of the period are shown on the attached financial statements.

Director

The present membership of the Board is set out on page 2.

Going Concern

The financial statements have been prepared on a going concern basis which the Director believes to be appropriate. The Company is reliant on its ultimate parent undertaking, GB Group Holdings Limited, for its continued financial support. GB Group Holdings Limited has indicated its continued support for the next 12 months to ensure that the Company is able to meet its liabilities as they fall due.

Auditor

Pursuant to Section 487 of the Companies Act 2006, Deloitte LLP was appointed as auditor during the period.

Deloitte LLP has expressed its willingness to be reappointed for another term and appropriate arrangements have been put in place for them to be deemed reappointed as auditor in the absence of an annual general meeting.

Independent auditor and disclosure of information to the independent auditor

In the case of the Director of the Company at the date when this report was approved:

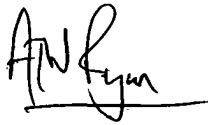
- So far as the Director is aware, there is no relevant audit information (that is, information needed by the Company's auditor in connection with preparing its report) of which the Company's auditor is unaware; and
- The Director has taken all the steps that he ought to have taken as a Director in order to make himself aware of any relevant audit information and to establish that the Company's auditor is aware of that information.

Director's report (*continued*)

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

By order of the Board

A handwritten signature in black ink, appearing to read 'A T W Ryan', with a horizontal line underneath.

A T W Ryan
Company Secretary

Aston Care Solutions Limited
Grosvenor House
4-7 Station Road
Sunbury on Thames
Surrey TW16 6SB
30th September 2014

Statement of Director's responsibilities in respect of the Director's Report and the financial statements

The Director is responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Director to prepare financial statements for each financial period. Under that law he has elected to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

Under Company law the Director must not approve the financial statements unless he is 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 Director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and 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 Director is 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 have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ASTON CARE SOLUTIONS LIMITED

We have audited the financial statements of Aston Care Solutions Limited for the period ended 31 December 2013 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes 1 to 9. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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.

Respective responsibilities of Directors and auditor

As explained more fully in the Director's Responsibilities Statement, the Directors are responsible for the preparation of the 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 Director; 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 31 December 2013 and of its profit for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 Director's Report for the financial period for which the financial statements are prepared is consistent with the financial statements.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ASTON CARE SOLUTIONS LIMITED
(continued)

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 Director's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Director was 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 director's report and in preparing a strategic report.



James Wright FCA (Senior statutory auditor)
for and on behalf of Deloitte LLP
Chartered Accountants and Statutory Auditor
Crawley
United Kingdom
30th September 2014

Profit and loss account
18 Month period ended 31 December 2013

	<i>Note</i>	18 Month Period ended 31 Dec 2013 £	Year ended 30 June 2012 £
Turnover		33,386	14,491
Cost of sales		-	(4,411)
Gross profit		33,386	10,080
Administrative expenses		(1,976)	(2,278)
Profit on ordinary activities before taxation	<i>1</i>	31,410	7,802
Tax on profit on ordinary activities	<i>2</i>	-	(1,561)
Profit for the financial period		31,410	6,241

The notes on pages 10 to 13 form part of these financial statements.

There are no recognised gains or losses other than those included in the profit and loss accounts above, and therefore no separate statement of total recognised gains and losses has been presented.

All amounts are deriving from continued operations.

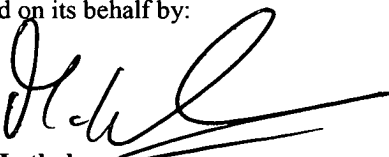
Balance Sheet
At 31 December 2013

	<i>Note</i>	31 Dec 2013 £	31 June 2012 £
Current assets			
Debtors: Amounts falling due within one year	3	41,367	7,263
Cash at bank		90	3,799
		<u>41,457</u>	<u>11,062</u>
Creditors: amounts falling due within one year	4	(1,951)	(2,966)
		<u>(1,951)</u>	<u>(2,966)</u>
Net current assets		<u>39,506</u>	<u>8,096</u>
Capital and reserves			
Called up share capital	5	2	2
Profit and loss account	6	39,504	8,094
Total shareholder's funds	7	<u>39,506</u>	<u>8,096</u>

The financial statements of Aston Care Solutions Limited, company registration number 07386125, have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The notes on pages 10 to 13 form part of these financial statements.

These financial statements were approved and authorised for issue by the Director on 30th September 2014 and were signed on its behalf by:


M R Lethaby
Director

Notes to the financial statements

1 Accounting policies

The following accounting policies have been applied consistently in the current and preceding period in dealing with items which are considered material in relation to the Company's financial statements.

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable UK Financial Reporting Standards.

Going concern

The financial statements have been prepared on a going concern basis which the Director believes to be appropriate. The Company is reliant on its ultimate parent undertaking, GB Group Holdings Limited, for its continued financial support. GB Group Holdings Limited has indicated its continued support for the next 12 months to ensure that the Company is able to meet its liabilities as they fall due.

Cash flow statement

Under Financial Reporting Standard 1 the Company is exempt from the requirement to prepare a cash flow statement on the grounds the GB Group Holdings Limited includes the Company in its own published consolidated financial statements.

Related party transactions

As the Company is a wholly owned subsidiary of GB Group Holdings Limited, the Company has taken advantage of the exemption contained in FRS 8 and has therefore not disclosed transactions or balances with wholly owned subsidiaries which form part of the group.

Information regarding Directors and employees

The company had no employees (2012: none) (excluding Directors) during the period.

The Director received no remuneration during the current period. Amounts payable in respect of the services of the Director is included in the accounts of the ultimate beneficial owners.

Turnover

Revenue is measured at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Taxation

The charge for taxation is based on the result for the period and takes into account taxation deferred because of timing differences between the treatment of certain items for taxation and accounting purposes.

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes which have arisen but not reversed by the balance sheet date, except as otherwise required by FRS 19.

Profit on ordinary activities before tax

The profit on ordinary activities before tax arises from the company's principal activities.

Notes to the financial statements *(continued)*

2 Tax on profit on ordinary activities

The taxation charge for the period comprised:

	18 Month Period ended 31 Dec 2013 £	Year ended 30 June 2012 £
Current tax	-	1,561
Deferred taxation	-	-
Tax on profit on ordinary activities	-	1,561

Factors affecting the tax charge for the current period

The current tax charge for the period is the lower (2012: lower) than the standard rate of corporation tax in the UK of 23.5% (2012: 25.5%) as explained below.

	18 Month Period ended 31 Dec 2013 £	Year ended 30 June 2012 £
Profit on ordinary activities before taxation	31,410	7,802
Tax on profit on ordinary activities at standard corporation tax rate of 23.5% (2012: 25.5%)	7,381	1,990
Effect of small companies rate	-	(429)
Group relief claimed before payment	(7,381)	-
Current tax charge for the period	-	1,561

Factors affecting future years

The Finance Act 2013, which provides for reductions in the main rate of corporation tax from 23% to 21% with effect from 1 April 2014 and to 20% with effect from 1 April 2015, was substantively enacted on 2 July 2013.

Notes to the financial statements *(continued)*

3 Debtors: amounts falling due within one year

	31 Dec 2013	30 June 2012
	£	£
Trade debtors	32,264	840
Amounts due from group companies	9,103	6,423
	<hr/>	<hr/>
	41,367	7,263
	<hr/>	<hr/>

4 Creditors: amounts falling due within one year

	31 Dec 2013	30 June 2012
	£	£
Trade creditors	-	105
Corporation tax	-	1,561
Accruals	1,951	1,300
	<hr/>	<hr/>
	1,951	2,966
	<hr/>	<hr/>

5 Called up share capital

	31 Dec 2013	30 June 2012
	£	£
<i>Allotted, called up and fully paid</i>		
2 equity ordinary shares of £1 each	2	2
	<hr/>	<hr/>

6 Profit and loss account

	31 Dec 2013	30 June 2012
	£	£
At 1 July 2012	8,094	1,853
Profit for the financial period	31,410	6,241
	<hr/>	<hr/>
At 31 December 2013	39,504	8,094
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Notes to the financial statements (continued)

7 Reconciliation of movement in shareholder's funds

	31 Dec 2013 £	30 June 2012 £
Profit for the financial period	31,410	6,241
Net increase in shareholder's funds	31,410	6,241
Opening shareholder's funds	8,096	1,855
Closing shareholder's funds	39,506	8,096

8 Related party transactions

(i) Company Transactions

There are no related party transactions to disclose.

(ii) Director's transactions

There have been no related party transactions with any Director during the period or in the subsequent period to the date of approval of the financial statements.

(iii) Director's material interests in contracts with the Company.

No Director had a material interest in any contract with the Company in the period.

9 Immediate and ultimate controlling party

The Company's ultimate parent company is GB Group Holdings Limited which is incorporated in Great Britain and registered in England.

GB Group Holdings Limited heads the largest and smallest group for which consolidated financial statements are prepared. A copy of the financial statements of that company can be obtained from the Registrar of Companies, Crown Way, Maindy, Cardiff, CF14 3UZ.

The directors do not consider there to be an ultimate controlling party.