

# ENA Care Group Limited

Unaudited Financial Statements  
for the Year Ended 30 September 2017

Landmark Accountants Limited  
Chartered Accountants  
Leavesden Park  
5 Hercules Way  
Watford  
Hertfordshire  
WD25 7GS

# ENA Care Group Limited

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# **ENA Care Group Limited**

## **Company Information**

**Directors** C Duran  
G C Duran

**Company secretary** C Duran

**Registered office** Suite 2, Wentworth Lodge  
Great North Road  
Welwyn Garden City  
Herts  
AL8 7SR

**Accountants** Landmark Accountants Limited  
Chartered Accountants  
Leavesden Park  
5 Hercules Way  
Watford  
Hertfordshire  
WD25 7GS

**ENA Care Group Limited**  
**(Registration number: 07880564)**  
**Balance Sheet as at 30 September 2017**

	Note	2017	2016
		£	£
<b>Fixed assets</b>			
Investments		2,120,002	2,120,002
<b>Creditors: Amounts falling due within one year</b>	<u>5</u>	<u>(275,948)</u>	<u>(281,197)</u>
<b>Total assets less current liabilities</b>		1,844,054	1,838,805
<b>Creditors: Amounts falling due after more than one year</b>	<u>5</u>	<u>(1,817,359)</u>	<u>(1,812,123)</u>
<b>Net assets</b>		<u>26,695</u>	<u>26,682</u>
<b>Capital and reserves</b>			
Called up share capital	2	2	2
Profit and loss account	<u>26,693</u>	<u>26,680</u>	
<b>Total equity</b>		<u>26,695</u>	<u>26,682</u>

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

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 13 April 2018 and signed on its behalf by:

.....

C Duran

Company secretary and director

The notes on pages 3 to 6 form an integral part of these financial statements.

# **ENA Care Group Limited**

## **Notes to the Financial Statements for the Year Ended 30 September 2017**

### **1 General information**

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Suite 2, Wentworth Lodge  
Great North Road  
Welwyn Garden City  
Herts  
AL8 7SR  
United Kingdom

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

#### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

The presentational currency of these accounts is £ Sterling. The level of rounding is to the nearest £1.

#### **Tax**

The tax expense for the period comprises tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

#### **Business combinations**

Business combinations are accounted for using the purchase method. The consideration for each acquisition is measured at the aggregate of the fair values at acquisition date of assets given, liabilities incurred or assumed, and equity instruments issued by the group in exchange for control of the acquired, plus any costs directly attributable to the business combination. When a business combination agreement provides for an adjustment to the cost of the combination contingent on future events, the group includes the estimated amount of that adjustment in the cost of the combination at the acquisition date if the adjustment is probable and can be measured reliably.

# **ENA Care Group Limited**

## **Notes to the Financial Statements for the Year Ended 30 September 2017**

### **Investments**

Investments in equity shares which are publicly traded or where the fair value can be measured reliably are initially measured at fair value, with changes in fair value recognised in profit or loss. Investments in equity shares which are not publicly traded and where fair value cannot be measured reliably are measured at cost less impairment.

Interest income on debt securities, where applicable, is recognised in income using the effective interest method. Dividends on equity securities are recognised in income when receivable.

### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

### **Share capital**

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

### **Dividends**

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

### **3 Staff numbers**

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

# **ENA Care Group Limited**

## **Notes to the Financial Statements for the Year Ended 30 September 2017**

### **4 Investments**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Investments in subsidiaries	<u>2,120,002</u>	<u>2,120,002</u>
<b>Subsidiaries</b>		<b>£</b>
<b>Cost or valuation</b>		
At 1 October 2016		<u>2,120,002</u>
<b>Provision</b>		
<b>Carrying amount</b>		
At 30 September 2017		<u>2,120,002</u>
At 30 September 2016		<u>2,120,002</u>

### **5 Creditors**

#### **Creditors: amounts falling due within one year**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Note</b>		
<b>Due within one year</b>		
Loans and borrowings	120,000	120,000
Amounts owed to group undertakings and undertakings in which the company has a participating interest	5,349	5,349
Taxation and social security	-	365
Other creditors	<u>150,599</u>	<u>155,483</u>
	<u>275,948</u>	<u>281,197</u>

#### **Creditors: amounts falling due after more than one year**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Note</b>		
<b>Due after one year</b>		
Loans and borrowings	916,783	964,569
Other non-current financial liabilities	<u>900,576</u>	<u>847,554</u>
	<u>1,817,359</u>	<u>1,812,123</u>

# **ENA Care Group Limited**

## **Notes to the Financial Statements for the Year Ended 30 September 2017**

### **6 Related party transactions**

#### **Transactions with directors**

	<b>At 1 October 2016</b>	<b>Advances to directors</b>	<b>Other payments made to company by director</b>	<b>At 30 September 2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>2017</b>				
Amounts due from/(to) Directors	(674,569)	77,786	(150,000)	(746,783)

	<b>At 1 October 2015</b>	<b>Advances to directors</b>	<b>At 30 September 2016</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>2016</b>			
Amounts due from/(to) Directors	(230,000)	(444,569)	(674,569)

### **7 Transition to FRS 102**

This is the first year that the company has presented its financial statements under FRS 102 section 1A (Financial Reporting Standard 102 section 1A Small Entities), issued by the Financial Reporting Council. Following transition from UK GAAP to FRS 102 section 1A, no comparative figures were identified to be restated. As a result, it was not deemed necessary to present tables reconciling the transition within these financial statements. The date of transition to FRS 102 section 1A was 1 October 2015.

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