

# Absolute Healthcare Communications Limited

Annual Report and Unaudited Abridged Financial Statements

for the Year Ended 31 December 2016

Bruce Marshall & Co Limited  
Accountants & Tax Advisors  
3 Crewe Road  
Sandbach  
Cheshire  
CW11 4NE

**Absolute Healthcare Communications Limited**  
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## Directors

Dr Susan Phillipa Crawford

**Registered office**

28 Heathcote Road  
St Margarets  
Twickenham  
Middlesex  
TW1 1RX

## Accountants

Bruce Marshall & Co Limited  
Accountants & Tax Advisors  
3 C r e w e R o a d  
S a n d b a c h  
C h e s h i r e  
CW11 4NE

**Accountants' Report to the Board of Directors on the Preparation of the Unaudited Statutory Accounts  
of  
Absolute Healthcare Communications Limited  
for the Year Ended 31 December 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Absolute Healthcare Communications Limited for the year ended 31 December 2016 as set out on pages 3 to 12 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Absolute Healthcare Communications Limited, as a body, in accordance with the terms of our engagement letter dated 16 September 2003. Our work has been undertaken solely to prepare for your approval the accounts of Absolute Healthcare Communications Limited and state those matters that we have agreed to state to the Board of Directors of Absolute Healthcare Communications Limited, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Absolute Healthcare Communications Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Absolute Healthcare Communications Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Absolute Healthcare Communications Limited. You consider that Absolute Healthcare Communications 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 accounts of Absolute Healthcare Communications 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 accounts.

.....  
  
Bruce Marshall & Co Limited  
Accountants & Tax Advisors  
3 Crewe Road  
Sandbach  
Cheshire  
CW11 4NE

27 January 2017

**Absolute Healthcare Communications Limited**  
**Statement of Comprehensive Income for the Year Ended 31 December 2016**

	Note	2016 £	2015 £
Profit for the year		11,401	108,626
		<hr/>	<hr/>
Total comprehensive income for the year		11,401	108,626
		<hr/>	<hr/>

The notes on pages 7 to 12 form an integral part of these abridged financial statements.

**Absolute Healthcare Communications Limited**  
**(Registration number: 04894513)**  
**Abridged Balance Sheet as at 31 December 2016**

	Note	2016 £	2015 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	48,535	63,432
<b>Current assets</b>			
Debtors		(16,750)	986
Cash at bank and in hand		424,983	457,125
		<hr/> 408,233	<hr/> 458,111
<b>Creditors: Amounts falling due within one year</b>		<hr/> (54,692)	<hr/> (63,810)
<b>Net current assets</b>		<hr/> 353,541	<hr/> 394,301
<b>Total assets less current liabilities</b>		402,076	457,733
<b>Creditors: Amounts falling due after more than one year</b>		(18,377)	(32,456)
<b>Provisions for liabilities</b>		(9,807)	(12,786)
<b>Accruals and deferred income</b>		<hr/> (1,500)	<hr/> (1,500)
<b>Net assets</b>		<hr/> <hr/> 372,392	<hr/> <hr/> 410,991
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		<hr/> 372,390	<hr/> 410,989
<b>Total equity</b>		<hr/> <hr/> 372,392	<hr/> <hr/> 410,991

For the financial year ending 31 December 2016 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.

All of the company's members have consented to the preparation of an Abridged Balance Sheet in accordance with Section 444(2A) of the Companies Act 2006.

The notes on pages 7 to 12 form an integral part of these abridged financial statements.

**Absolute Healthcare Communications Limited**  
**(Registration number: 04894513)**  
**Abridged Balance Sheet as at 31 December 2016**

Approved and authorised by the Board on 27 January 2017 and signed on its behalf by:

.....  
Dr Susan Phillipa Crawford  
Director

The notes on pages 7 to 12 form an integral part of these abridged financial statements.



**Absolute Healthcare Communications Limited**  
**Statement of Changes in Equity for the Year Ended 31 December 2016**

	Share capital £	Profit and loss account £	Total £
At 1 January 2016	2	410,989	410,991
Profit for the year	-	11,401	11,401
Total comprehensive income	-	11,401	11,401
Dividends	-	(50,000)	(50,000)
At 31 December 2016	2	372,390	372,392
	Share capital £	Profit and loss account £	Total £
At 1 January 2015	2	362,363	362,365
Profit for the year	-	108,626	108,626
Total comprehensive income	-	108,626	108,626
Dividends	-	(60,000)	(60,000)
At 31 December 2015	2	410,989	410,991

The notes on pages 7 to 12 form an integral part of these abridged financial statements.

# Absolute Healthcare Communications Limited

## Notes to the Abridged Financial Statements for the Year Ended 31 December 2016

### 1 General information

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

The address of its registered office is:  
 28 Heathcote Road  
 St Margaret's  
 Twickenham  
 Middlesex  
 TW1 1RX

The principal place of business is:  
 5 Marsh Farm Road  
 Twickenham  
 Middlesex  
 TW2 6SH

These financial statements were authorised for issue by the Board on 27 January 2017.

### 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 abridged financial statements were prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

#### Basis of preparation

These abridged 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.

#### Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	25% straight line basis
Motor vehicles	20% straight line basis

**Absolute Healthcare Communications Limited**  
**Notes to the Abridged Financial Statements for the Year Ended 31 December 2016**

**Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

**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.

**Leases**

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee.

Assets held under finance leases are recognised at the lower of their fair value at inception of the lease and the present value of the minimum lease payments. These assets are depreciated on a straight-line basis over the shorter of the useful life of the asset and the lease term. The corresponding liability to the lessor is included in the Balance Sheet as a finance lease obligation.

Lease payments are apportioned between finance costs in the Profit and Loss Account and reduction of the lease obligation so as to achieve a constant periodic rate of interest on the remaining balance of the liability.

**Absolute Healthcare Communications Limited**  
**Notes to the Abridged Financial Statements for the Year Ended 31 December 2016**

**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.

**Defined contribution pension obligation**

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

**3 Staff numbers**

The average number of persons employed by the company (including directors) during the year, was 2 (2015 - 2).

**Absolute Healthcare Communications Limited**  
**Notes to the Abridged Financial Statements for the Year Ended 31 December 2016**

**4 Tangible assets**

	<b>Total £</b>
<b>Cost or valuation</b>	
At 1 January 2016	96,402
Additions	1,279
	<hr/>
At 31 December 2016	97,681
	<hr/>
<b>Depreciation</b>	
At 1 January 2016	32,970
Charge for the year	16,176
	<hr/>
At 31 December 2016	49,146
	<hr/>
<b>Carrying amount</b>	
At 31 December 2016	48,535
	<hr/> <hr/>
At 31 December 2015	63,432
	<hr/> <hr/>

**5 Dividends**

<b>2016</b>	<b>2015</b>
<b>£</b>	<b>£</b>

The directors are proposing a final dividend of £Nil (2015 - £Nil) per share totalling £Nil (2015 - £Nil). This dividend has not been accrued in the Balance Sheet.

**6 Transition to FRS 102**

**Balance Sheet at 1 January 2015**

	Note	As originally reported £	Reclassification £	Remeasurement £	As restated £
<b>Fixed assets</b>					
Tangible assets		366	-	-	366
<b>Current assets</b>					
Debtors		(733)	-	-	(733)
Cash at bank and in hand		418,086	-	-	418,086
		<hr/>	<hr/>	<hr/>	<hr/>
		417,353	-	-	417,353

**Absolute Healthcare Communications Limited**  
**Notes to the Abridged Financial Statements for the Year Ended 31 December 2016**

	<b>Note</b>	<b>As originally reported £</b>	<b>Reclassification £</b>	<b>Remeasurement £</b>	<b>As restated £</b>
Creditors: Amounts falling due within one year		(55,180)	-	-	(55,180)
Net current assets		362,173	-	-	362,173
Total assets less current liabilities		362,539	-	-	362,539
Provisions for liabilities		(173)	-	-	(173)
Net assets		362,366	-	-	362,366
<b>Capital and reserves</b>					
Called up share capital		(2)	-	-	(2)
Profit and loss account		(362,364)	-	-	(362,364)
Total equity		(362,366)	-	-	(362,366)

**Absolute Healthcare Communications Limited**  
**Notes to the Abridged Financial Statements for the Year Ended 31 December 2016**

**Balance Sheet at 31 December 2015**

	Note	As originally reported £	Reclassification £	Remeasurement £	As restated £
<b>Fixed assets</b>					
Tangible assets		63,433	-	-	63,433
<b>Current assets</b>					
Debtors		987	-	-	987
Cash at bank and in hand		457,124	-	-	457,124
		458,111	-	-	458,111
Creditors: Amounts falling due within one year		(65,310)	-	-	(65,310)
Net current assets		392,801	-	-	392,801
Total assets less current liabilities		456,234	-	-	456,234
Creditors: Amounts falling due after more than one year		(32,456)	-	-	(32,456)
Provisions for liabilities		(12,786)	-	-	(12,786)
Net assets		410,992	-	-	410,992
<b>Capital and reserves</b>					
Called up share capital		(2)	-	-	(2)
Profit and loss account		(410,990)	-	-	(410,990)
Total equity		(410,992)	-	-	(410,992)



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.