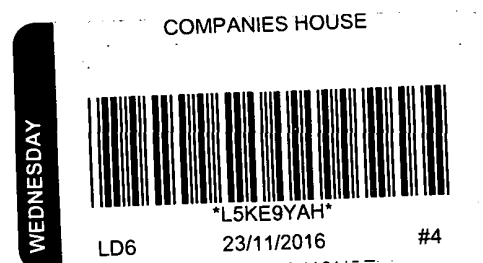


COMPANY REGISTRATION NUMBER: 06594843

**Alpha Health Consultancy and Management Limited**  
**Financial Statements**  
**31 March 2016**



**SLAVEN JEFFCOTE LLP**  
Chartered Certified Accountants & statutory auditor  
1 Lumley Street  
Mayfair  
London  
W1K 6TT

# **Alpha Health Consultancy and Management Limited**

## **Financial Statements**

**Year ended 31 March 2016**

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# **Alpha Health Consultancy and Management Limited**

## **Officers and Professional Advisers**

<b>Director</b>	B Choudhrie
<b>Company secretary</b>	S Pudaruth
<b>Registered office</b>	1 Vincent Square London SW1P 2PN
<b>Auditor</b>	Slaven Jeffcote LLP Chartered Certified Accountants & statutory auditor 1 Lumley Street Mayfair London W1K 6TT

# **Alpha Health Consultancy and Management Limited**

## **Director's Report**

**Year ended 31 March 2016**

The director presents his report and the financial statements of the company for the year ended 31 March 2016.

### **Directors**

The directors who served the company during the year were as follows:

B Choudhrie

C Thomas

(Retired 1 March 2016)

### **Director's responsibilities statement**

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 year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 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 accounting estimates that are reasonable and prudent.

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. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Auditor**

Each of the persons who is a director at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the company's auditor is unaware; and
- they have taken all steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

### **Small company provisions**

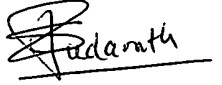
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

# **Alpha Health Consultancy and Management Limited**

## **Director's Report** *(continued)*

**Year ended 31 March 2016**

This report was approved by the board of directors on 31/10/2016 and signed on behalf of the board by:



S Pudaruth  
Company Secretary

Registered office:  
1 Vincent Square  
London  
SW1P 2PN

# **Alpha Health Consultancy and Management Limited**

## **Independent Auditor's Report to the Shareholders of Alpha Health Consultancy and Management Limited**

**Year ended 31 March 2016**

We have audited the financial statements of Alpha Health Consultancy and Management Limited for the year ended 31 March 2016 which comprise the statement of income and retained earnings, statement of financial position, statement of cash flows and the related notes. 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the company's shareholders, 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 shareholders 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 shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of director and auditor**

As explained more fully in the director's responsibilities statement, the director is 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 director's 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 March 2016 and of its profit for the year 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.

### **Emphasis of matter**

Without qualifying our opinion we draw to your attention Note 3 to the financial statements which indicates the entity's ability to continue as a going concern. As detailed, the entity's ability to continue as a going concern is dependent in the short term upon the continuing support of the parent company. The financial statements do not include any adjustments if the going concern basis is no longer appropriate.

# **Alpha Health Consultancy and Management Limited**

## **Independent Auditor's Report to the Shareholders of Alpha Health Consultancy and Management Limited (continued)**

**Year ended 31 March 2016**

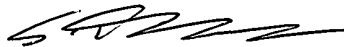
### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the director's report for the financial year for which the financial statements are prepared is consistent with the financial statements.

### **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; and
- 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 take advantage of the small companies exemption from the requirement to prepare a strategic report.



Stephen Terence Costar (FCCA) (Senior Statutory Auditor)

For and on behalf of  
Slaven Jeffcote LLP  
Chartered Certified Accountants & statutory auditor

1 Lumley Street  
Mayfair  
London  
W1K 6TT

15/11/16

# Alpha Health Consultancy and Management Limited

## Statement of Income and Retained Earnings

Year ended 31 March 2016

	Note	2016 £	2015 £
Administrative expenses		(2,369)	(4,038)
Other operating income	4	<u>7,000</u>	<u>20,489</u>
<b>Operating profit</b>		<b>4,631</b>	<b>16,451</b>
Amounts written off investments	6	<u>(2,954)</u>	<u>(20,928)</u>
<b>Profit/(loss) on ordinary activities before taxation</b>		<b>1,677</b>	<b>(4,477)</b>
Tax on profit/(loss) on ordinary activities	7	<u>—</u>	<u>—</u>
<b>Profit/(loss) for the financial year and total comprehensive income</b>		<b><u>1,677</u></b>	<b><u>(4,477)</u></b>
<b>Retained losses at the start of the year</b>		<b><u>(5,311)</u></b>	<b><u>(834)</u></b>
<b>Retained losses at the end of the year</b>		<b><u>(3,634)</u></b>	<b><u>(5,311)</u></b>

All the activities of the company are from continuing operations.

The notes on pages 9 to 12 form part of these financial statements.



# Alpha Health Consultancy and Management Limited

## Statement of Financial Position

31 March 2016

	Note	2016 £	£	2015 £
<b>Current assets</b>				
Cash at bank and in hand		2,034		1,697
<b>Creditors: amounts falling due within one year</b>	9	<u>5,568</u>		<u>6,908</u>
<b>Net current liabilities</b>			<b>3,534</b>	<b>5,211</b>
<b>Total assets less current liabilities</b>			<b>(3,534)</b>	<b>(5,211)</b>
<b>Net liabilities</b>			<b>(3,534)</b>	<b>(5,211)</b>
<b>Capital and reserves</b>				
Called up share capital	11		100	100
Profit and loss account	12		<u>(3,634)</u>	<u>(5,311)</u>
<b>Shareholders deficit</b>			<b>(3,534)</b>	<b>(5,211)</b>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of directors and authorised for issue on 31/03/2016, and are signed on behalf of the board by:



B Choudhrie  
Director

Company registration number: 06594843

The notes on pages 9 to 12 form part of these financial statements.

# Alpha Health Consultancy and Management Limited

## Statement of Cash Flows

Year ended 31 March 2016

	2016 £	2015 £
<b>Cash flows from operating activities</b>		
Profit/(loss) for the financial year	1,677	(4,477)
<i>Adjustments for:</i>		
Amounts written off investments	2,954	20,928
Accrued (income)/expenses	(1,340)	2,878
Cash generated from operations	3,291	19,329
Net cash from operating activities	<u>3,291</u>	<u>19,329</u>
<b>Cash flows from investing activities</b>		
Cash advances and loans granted	(2,954)	(20,428)
Net cash used in investing activities	<u>(2,954)</u>	<u>(20,428)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	337	(1,099)
Cash and cash equivalents at beginning of year	1,697	2,796
Cash and cash equivalents at end of year	<u>2,034</u>	<u>1,697</u>

The notes on pages 9 to 12 form part of these financial statements.

# **Alpha Health Consultancy and Management Limited**

## **Notes to the Financial Statements**

**Year ended 31 March 2016**

### **1. Statement of compliance**

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

### **2. Business review**

Alpha Health Consultancy & Management Limited is a company Limited by shares , incorporated in England & Wales. The principle activity of the company during the year was that of seeking investment opportunities in healthcare sector.

### **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**

The directors have assessed the company's ability to continue to adopt the going concern basis of accounting. The directors of the company are of the opinion that the company will continue to receive support of its parent for at least another 12 month from the date of signing the accounts and therefore make it appropriate to prepare the financial statement on a going concern basis.

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

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2014. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 15.

#### **Consolidation**

The company has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the company and its subsidiary undertakings comprise a small group.

#### **Investments**

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

#### **Impairment of fixed assets**

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.

# Alpha Health Consultancy and Management Limited

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2016

### 3. Accounting policies *(continued)*

#### Impairment of fixed assets *(continued)*

For the purposes of impairment testing, 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 largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

#### Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

### 4. Other operating income

	2016	2015
	£	£
Other operating income	<u>7,000</u>	<u>20,489</u>

The above sums relates to the write off of the loans received from the parent undertaking C&C Alpha Group Ltd.

### 5. Auditor's remuneration

	2016	2015
	£	£
Fees payable for the audit of the financial statements	<u>1,800</u>	<u>2,250</u>

### 6. Amounts written off investments

	2016	2015
	£	£
Impairment of other fixed asset investments	<u>2,954</u>	<u>20,928</u>

# Alpha Health Consultancy and Management Limited

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2016

### 6. Amounts written off investments *(continued)*

On 2 April 2013 the board of directors decided that it was not strategically viable for Alpha Health Global to continue the operations of the company, the interest free loan of £2,954 (2015: £20,928) has been written off.

### 7. Tax on profit/(loss) on ordinary activities

#### Reconciliation of tax income

The tax assessed on the profit on ordinary activities for the year is lower than (2015: higher than) the standard rate of corporation tax in the UK of 20% (2015: 20%).

	2016 £	2015 £
Profit/(loss) on ordinary activities before taxation	<u>1,677</u>	<u>(4,477)</u>
Profit/(loss) on ordinary activities by rate of tax	335	(895)
Utilisation of tax losses	(335)	—
Unused tax losses	—	895
Tax on profit/(loss) on ordinary activities	<u>—</u>	<u>—</u>

### 8. Investments

	Shares in group undertakings £	Loans to group undertakings £	Total £
<b>Cost</b>			
At 1 April 2015	500	20,428	<b>20,928</b>
Additions	—	2,954	<b>2,954</b>
<b>At 31 March 2016</b>	<u>500</u>	<u>23,382</u>	<u><b>23,882</b></u>
<b>Impairment</b>			
At 1 April 2015	500	20,428	<b>20,928</b>
Impairment losses	—	2,954	<b>2,954</b>
<b>At 31 March 2016</b>	<u>500</u>	<u>23,382</u>	<u><b>23,882</b></u>
<b>Carrying amount</b>			
<b>At 31 March 2016</b>	<u>—</u>	<u>—</u>	<u>—</u>
At 31 March 2015	<u>—</u>	<u>—</u>	<u>—</u>

### 9. Creditors: amounts falling due within one year

	2016 £	2015 £
Other creditors	<u>5,568</u>	<u>6,908</u>

# Alpha Health Consultancy and Management Limited

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2016

### 10. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2016 £	2015 £
<b>Financial assets</b>		
Financial assets measured at fair value through profit or loss	<u>2,034</u>	<u>1,697</u>
<b>Financial liabilities</b>		
Financial liabilities measured at fair value through profit or loss	<u>(5,568)</u>	<u>(6,908)</u>

### 11. Called up share capital

Issued, called up and fully paid

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

### 12. Reserves

Profit and loss reserves

### 13. Related party transactions

The company has taken advantage of the exemption from reporting related party transactions between Alpha Health Consultancy Limited and other members of the C&C Alpha Group of companies, conferred by FRS 102 Section 33.1A, on the grounds that the company is a wholly owned subsidiary and the parent undertaking prepares consolidated financial statements which include the company.

### 14. Controlling party

The company's ultimate parent undertaking at the balance sheet date is Harberry Investments Limited, a company incorporated in the British Virgin Islands.

At the balance sheet date, the parent undertaking of the largest group for which group accounts including Alpha Health Consultancy and Management Limited are drawn up is C&C Alpha Group Limited (formerly known as Alpha Group Holdings Limited), a company registered in England and Wales. Copies of the consolidated accounts are available from Companies House or from the registered office:

1 Vincent Square  
Victoria  
London  
SW1P 2PN

### 15. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 April 2014.

No transitional adjustments were required in equity or profit or loss for the year.

**Alpha Health Consultancy and Management Limited**

**Management Information**

**Year ended 31 March 2016**

**The following pages do not form part of the financial statements.**