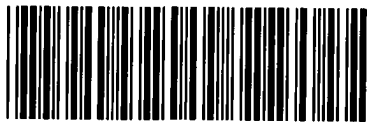


**Report of the Directors and**  
**Financial Statements**  
**for the Period 1 April 2016 to 31 December 2016**  
**for**  
**About Health Limited**

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**for the Period 1 April 2016 to 31 December 2016**

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**About Health Limited**

**Company Information**

**for the Period 1 April 2016 to 31 December 2016**

**DIRECTORS:**

R Benson  
B W Leaker  
Mrs W J Lawrence  
D A Baladasan

**SECRETARY:**

B P E Secretaries Limited

**REGISTERED OFFICE:**

Stafford House  
Blackbrook Park Avenue  
TAUNTON  
Somerset  
TA1 2PX

**REGISTERED NUMBER:**

06607168 (England and Wales)

**AUDITORS:**

RPG Crouch Chapman LLP  
Statutory Auditors  
62 Wilson Street  
London  
EC2A 2BU

**Report of the Directors**  
**for the Period 1 April 2016 to 31 December 2016**

The directors present their report with the financial statements of the company for the period 1 April 2016 to 31 December 2016.

**PRINCIPAL ACTIVITY**

The principal activity of the company in the period under review was that of consultants to the health service.

**REVIEW OF BUSINESS**

Review of business and commentary on future developments to follow.

**FUTURE DEVELOPMENTS**

The directors will continue to monitor costs closely in order to maintain profitability, whilst not compromising on quality and service.

**DIRECTORS**

The directors shown below have held office during the whole of the period from 1 April 2016 to the date of this report.

R Benson  
B W Leaker

Other changes in directors holding office are as follows:

S Chidgey - resigned 15 June 2016  
Mrs W J Lawrence - appointed 15 June 2016  
D A Baladasan - appointed 15 June 2016

**DIRECTORS' RESPONSIBILITIES STATEMENT**

The directors are responsible for preparing the strategic report and the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have prepared the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 101 Reduced Disclosure Framework (FRS 101).

Under company law, the directors must not approve the financial statements unless they are 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 directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards, including FRS 101, have been followed, subject to any material departures disclosed and explained in the financial statements;
- notify the company's shareholders in writing about the use of disclosure exemptions, if any, of FRS 101 used in the preparation of financial statements and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are 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 are 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.

**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

**Report of the Directors**  
**for the Period 1 April 2016 to 31 December 2016**

**AUDITORS**

The auditors, RPG Crouch Chapman LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

**ON BEHALF OF THE BOARD:**



.....  
B W Leaker - Director

Date: 12 June 2017

## **Report of the Independent Auditors to the Members of About Health Limited**

We have audited the financial statements of About Health Limited for the period ended 31 December 2016 on pages six to sixteen. 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 Financial Reporting Standard 101 'Reduced Disclosure Framework'.

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 a Report of the Auditors 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 auditors**

As explained more fully in the Directors' Responsibilities Statement set out on page two, 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 directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Directors 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.

### **Prior period financial statements**

The financial statements of the prior year were not audited.

### **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 2016 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 Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Report of the Independent Auditors to the Members of  
About Health Limited**

**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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Directors.

*RPG Crouch Chapman LLP*

Martin Chatten (Senior Statutory Auditor)  
for and on behalf of RPG Crouch Chapman LLP  
Statutory Auditors  
62 Wilson Street  
London  
EC2A 2BU

Date: *21 June 2017*

**Statement of Comprehensive Income**  
**for the Period 1 April 2016 to 31 December 2016**

	Notes	Period 1.4.16 to 31.12.16 £	Year Ended 31.3.16 £
<b>REVENUE</b>		2,129,685	2,271,578
Cost of sales		<u>1,510,662</u>	<u>1,537,731</u>
<b>GROSS PROFIT</b>		619,023	733,847
Administrative expenses		<u>364,873</u>	<u>471,243</u>
		254,150	262,604
Other operating income		<u>-</u>	<u>7,886</u>
<b>OPERATING PROFIT</b>		254,150	270,490
Finance costs	4	<u>-</u>	<u>835</u>
<b>PROFIT BEFORE TAXATION</b>	5	254,150	269,655
Tax on profit	7	<u>17,410</u>	<u>53,475</u>
<b>PROFIT FOR THE FINANCIAL PERIOD</b>		236,740	216,180
<b>OTHER COMPREHENSIVE INCOME</b>		<u>-</u>	<u>-</u>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<u><u>236,740</u></u>	<u><u>216,180</u></u>

The notes form part of these financial statements



**Statement of Financial Position**  
**31 December 2016**

	Notes	2016 £	2016 £
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	8	23,322	2,835
<b>CURRENT ASSETS</b>			
Trade and other receivables	9	709,246	579,627
Cash at bank and in hand		<u>75,585</u>	<u>120,614</u>
		784,831	700,241
<b>TRADE AND OTHER PAYABLES</b>			
Amounts falling due within one year	10	<u>245,713</u>	<u>382,041</u>
<b>NET CURRENT ASSETS</b>		<u>539,118</u>	<u>318,200</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		562,440	321,035
<b>PROVISIONS FOR LIABILITIES</b>	13	<u>4,665</u>	-
<b>NET ASSETS</b>		<u><u>557,775</u></u>	<u><u>321,035</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	14	300	300
Share premium		74,970	74,970
Retained earnings		<u>482,505</u>	<u>245,765</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>557,775</u></u>	<u><u>321,035</u></u>

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 12 June 2017 and were signed on its behalf by:



.....  
B W Leaker - Director

**About Health Limited (Registered number: 06607168)**

**Statement of Changes in Equity**  
**for the Period 1 April 2016 to 31 December 2016**

	Called up share capital £	Retained earnings £	Share premium £	Total equity £
<b>Balance at 1 April 2015</b>	300	29,585	74,970	104,855
<b>Changes in equity</b>				
Total comprehensive income	-	216,180	-	216,180
<b>Balance at 31 March 2016</b>	300	245,765	74,970	321,035
<b>Changes in equity</b>				
Total comprehensive income	-	236,740	-	236,740
<b>Balance at 31 December 2016</b>	300	482,505	74,970	557,775

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Period 1 April 2016 to 31 December 2016**

**1. GENERAL INFORMATION**

About Health Limited provides dermatology services to the National Health Service in the UK.

The company is a private company and is incorporated and domiciled in the UK. The address of its registered office is Stafford House, Blackbrook Park Avenue, Taunton, Somerset, TA1 2PX.

**2. ACCOUNTING POLICIES**

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 periods presented.

**Basis of preparation**

These financial statements have been prepared in accordance with Financial Reporting Standard 101 "Reduced Disclosure Framework" and the Companies Act 2006, as applicable to companies using FRS 101. The financial statements have been prepared under the historical cost convention, as modified by certain financial assets and liabilities measured at fair value.

For all periods up to and including the year ended 31 March 2016, the Company prepared its financial statements in accordance with previously extant United Kingdom generally accepted accounting practice (UK GAAP). These financial statements, for the period ended 31 December 2016, are the first the Company has prepared in accordance with FRS 101.

Accordingly, the Company has prepared individual financial statements which comply with FRS 101 and the significant accounting policies meeting those requirements are described in the relevant notes.

On transition to FRS 101, the Company has applied the requirements of paragraphs 6-33 of IFRS 1 "First time adoption of International Financial Reporting Standards".

The preparation of financial statements in conformity with FRS 101 requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed within these accounting policies.

The company has taken advantage of the following disclosure exemptions from the requirements of IFRS in preparing these financial statements, as permitted by FRS 101 "Reduced Disclosure Framework":

- Paragraphs 45(b) and 46 to 52 of IFRS 2 Share-based Payment;
- IFRS 7 Financial Instruments: Disclosures;
- Paragraphs 91 to 99 of IFRS 13 Fair Value Measurement;
- Paragraph 38 of IAS 1 Presentation of Financial Statements to present comparative information in respect of:
  - paragraph 79(a)(iv) of IAS 1; and
  - paragraph 73(e) of IAS 16 Property, Plant and Equipment
- Paragraphs 10(d), 16, 38A-D, 111 and 134-136 of IAS 1 Presentation of Financial Statements;
- IAS 7 Statement of Cash Flows;
- Paragraphs 30 and 31 of IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors;
- Paragraph 17 of IAS 24 Related Party Disclosures;
- IAS 24 Related Party Disclosures to disclose related party transactions entered into between two or more members of a group

**Notes to the Financial Statements - continued**  
**for the Period 1 April 2016 to 31 December 2016**

**2. ACCOUNTING POLICIES- continued**

**New standards, amendments and ifric interpretations**

No new accounting standards, or amendments to accounting standards or IFRIC interpretations that are effective for the period ended 31 December 2016, have had a material impact on the company. The company's financial statements are presented in pounds sterling.

**Going Concern**

The company meets its day-to-day working capital requirements through its cash reserves. The current economic conditions continue to create uncertainty particularly over the level of demand for the company's services. The company's forecasts and projections, taking into account of reasonably possible changes in trading performance, show that the company should be able to operate within the level of its current cash reserves. After making enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

**Revenue**

Revenue represents invoiced sales of services to regional Care Commissioning Groups of the National Health Service. Revenue is recognised in the month when the service is provided, as this is the point when revenue activity can be reliably measured. At this point there is a probable inflow of economic resources to the entity. All income is derived from the provision of health services. All revenue arose within the United Kingdom.

**Property, plant and equipment**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Clinical equipment	- 20% on cost
Computer equipment	- 25% on cost

Clinical equipment and computer equipment are stated at cost less depreciation.

**Taxation**

The tax expense for the period comprises current and deferred tax. Tax is recognised in the income statement, except to the extent that it relates to items recognised in other comprehensive income or directly in shareholders' funds. In this case, the tax is also recognised in other comprehensive income or directly in shareholders' funds, respectively.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the date of the statement of financial position in the countries where the company operates and generates taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred tax is recognised on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the related deferred tax asset is realised or the deferred tax liability is settled.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities and then the deferred tax assets and liabilities relate to taxes levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.

**Hire purchase and leasing commitments**

Leases in which substantially all of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the income statement on a straight-line basis over the period of the lease.

**Notes to the Financial Statements - continued**  
**for the Period 1 April 2016 to 31 December 2016**

**2. ACCOUNTING POLICIES - continued**

**Employee benefit costs**

The company operates a defined contribution pension plan.

A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Contributions payable to the plan are charged to the income statement in the period to which they relate. The company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

**Cash and cash equivalents**

Cash and cash equivalents includes cash at bank, which is readily convertible to cash with insignificant risk of change in value.

**Financial instruments**

**i) Financial assets**

Basic financial assets, including trade and other receivables are initially recognised at transaction price and subsequently measured at amortised cost.

At the balance sheet date financial assets are assessed for evidence of impairment. If an asset is impaired the impairment loss is recognised in the income statement.

**ii) Financial liabilities**

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price and subsequently measured at amortised cost.

**Critical accounting judgements and estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The directors are of the opinion that there are no estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**Share Capital**

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares are shown in equity as a deduction, net of tax, from the proceeds.

**3. EMPLOYEES AND DIRECTORS**

	Period 1.4.16 to 31.12.16 £	Year Ended 31.3.16 £
Wages and salaries	254,847	304,538
Social security costs	7,336	8,548
Other pension costs	3,749	-
	<u>265,932</u>	<u>313,086</u>

**Notes to the Financial Statements - continued**  
**for the Period 1 April 2016 to 31 December 2016**

**3. EMPLOYEES AND DIRECTORS - continued**

The average monthly number of employees during the period was as follows:

	Period 1.4.16 to 31.12.16	Year Ended 31.3.16
Directors	2	2
Administration	<u>19</u>	<u>13</u>
	<u>21</u>	<u>15</u>

	Period 1.4.16 to 31.12.16 £	Year Ended 31.3.16 £
Directors' remuneration	<u>70,374</u>	<u>84,166</u>

**4. FINANCE COSTS**

	Period 1.4.16 to 31.12.16 £	Year Ended 31.3.16 £
Bank interest	-	25
Hire purchase interest	<u>-</u>	<u>810</u>
	<u>-</u>	<u>835</u>

**5. PROFIT BEFORE INCOME TAX**

The profit before income tax is stated after charging:

	Period 1.4.16 to 31.12.16 £	Year Ended 31.3.16 £
Cost of inventories recognised as expense	37,224	-
Hire of plant and machinery	4,008	-
Depreciation - owned assets	2,130	507
Impairment of trade receivables	-	16,675
Defined contribution pension scheme contributions	<u>3,749</u>	<u>-</u>

**6. AUDITORS' REMUNERATION**

	Period 1.4.16 to 31.12.16 £	Year Ended 31.3.16 £
Fees payable to the company's auditors for the audit of the company's financial statements	<u>9,600</u>	<u>-</u>

**Notes to the Financial Statements - continued**  
**for the Period 1 April 2016 to 31 December 2016**

**6. AUDITORS' REMUNERATION - continued**

Auditors remuneration for the year amounted to £9,600 (2016 - £Nil) for audit services.

**7. INCOME TAX**

**Analysis of tax expense**

	Period 1.4.16 to 31.12.16 £	Year Ended 31.3.16 £
Current tax:		
UK corporation tax on profits for the period	12,745	53,475
Deferred tax	<u>4,665</u>	<u>-</u>
Total tax expense in statement of comprehensive income	<u>17,410</u>	<u>53,475</u>

**Factors affecting the tax expense**

The tax assessed for the period is lower than the standard rate of corporation tax in the UK. The difference is explained below:

	Period 1.4.16 to 31.12.16 £	Year Ended 31.3.16 £
Profit before income tax	<u>254,150</u>	<u>269,655</u>
Profit multiplied by the standard rate of corporation tax in the UK of 20% (2016 - 20%)	50,830	53,931
Effects of:		
Expenses not deductible for tax purposes	120	-
Adjustments in respect of prior periods	568	(456)
Group Tax relief	<u>(34,108)</u>	<u>-</u>
Tax expense	<u>17,410</u>	<u>53,475</u>

**Notes to the Financial Statements - continued**  
**for the Period 1 April 2016 to 31 December 2016**

**8. PROPERTY, PLANT AND EQUIPMENT**

	Clinical equipment £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2016	-	14,600	14,600
Additions	<u>7,440</u>	<u>15,177</u>	<u>22,617</u>
At 31 December 2016	<u>7,440</u>	<u>29,777</u>	<u>37,217</u>
<b>DEPRECIATION</b>			
At 1 April 2016	-	11,765	11,765
Charge for period	<u>460</u>	<u>1,670</u>	<u>2,130</u>
At 31 December 2016	<u>460</u>	<u>13,435</u>	<u>13,895</u>
<b>NET BOOK VALUE</b>			
At 31 December 2016	<u>6,980</u>	<u>16,342</u>	<u>23,322</u>
At 31 March 2016	<u>-</u>	<u>2,835</u>	<u>2,835</u>

**9. TRADE AND OTHER RECEIVABLES**

	2016 £	2016 £
Trade receivables	210,682	80,574
Other receivables	55,526	55,783
Directors' current accounts	-	260,200
Prepayments and accrued income	<u>443,038</u>	<u>183,070</u>
	<u>709,246</u>	<u>579,627</u>

The overdrawn directors and stakeholders' loan accounts totalling £260,200, were repaid in June 2016 upon sale of the company. Interest was charged at 3.75% (March 2016 - 3.75%) on the outstanding loan account balance.

**10. TRADE AND OTHER PAYABLES**

	2016 £	2016 £
Trade creditors	44,951	182,246
Tax	12,745	57,861
Social security and other taxes	-	180
Other creditors	3,026	-
Accrued expenses	<u>184,991</u>	<u>141,754</u>
	<u>245,713</u>	<u>382,041</u>

**11. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2016 £	2016 £
Within one year	32,973	-
Between one and five years	<u>47,486</u>	<u>-</u>
	<u>80,459</u>	<u>-</u>



**Notes to the Financial Statements - continued**  
**for the Period 1 April 2016 to 31 December 2016**

**12. FINANCIAL INSTRUMENTS**

The company has the following financial instruments:

	Notes	2016 £	2016 £
Financial assets that are debt instruments measured at amortised cost			
Trade receivables	9	690,943	263,644
Other receivables	9	<u>55,526</u>	<u>55,783</u>
		<u>746,469</u>	<u>319,427</u>

Financial liabilities measured at amortised cost

Trade payables	10	<u>229,941</u>	<u>324,000</u>
		<u>229,941</u>	<u>324,000</u>

**13. PROVISIONS FOR LIABILITIES**

	2016 £	2016 £
Deferred tax		
Accelerated capital allowances	<u>4,665</u>	<u>-</u>

	Deferred tax £
Provided during period	<u>4,665</u>
Balance at 31 December 2016	<u>4,665</u>

**14. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			2016 £	2016 £
Number:	Class:	Nominal value:		
300	Ordinary shares	1	<u>300</u>	<u>300</u>

There are no restrictions on the distribution of dividends and the repayment of capital on all classes of ordinary shares.

The company has an authorised share capital of £100,000.

**(a) Share premium Account**

The share premium account represents the amounts received by the company on the issue of ordinary shares that are in excess of the nominal value of the issued shares. Directly chargeable issue costs are charged to the share premium account.

**(b) Retained earnings**

This reserve records the accumulated profits and losses of the company less dividends paid.

**Notes to the Financial Statements - continued**  
**for the Period 1 April 2016 to 31 December 2016**

**16. ULTIMATE PARENT COMPANY**

About Health Limited is a wholly owned subsidiary of Totally PLC a company registered in England. Copies of the group financial statements of Totally PLC may be obtained from the Registrar of Companies, Companies House, Crown Way, Cardiff, CF4 3UZ. Totally PLC have the power to amend the financial statements after issue.

**17. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

	2016 £	2016 £
<b>R Benson</b>		
Balance outstanding at start of period	115,241	108,839
Amounts advanced	-	6,402
Amounts repaid	(115,241)	-
Balance outstanding at end of period	<u>-</u>	<u>115,241</u>
<b>B W Leaker</b>		
Balance outstanding at start of period	94,992	89,227
Amounts advanced	-	5,765
Amounts repaid	(94,992)	-
Balance outstanding at end of period	<u>-</u>	<u>94,992</u>
<b>N S Grinstead</b>		
Balance outstanding at start of period	48,904	44,590
Amounts advanced	-	4,314
Amounts repaid	(48,904)	-
Balance outstanding at end of period	<u>-</u>	<u>48,904</u>
<b>S Chidgey</b>		
Balance outstanding at start of period	966	-
Amounts advanced	-	966
Amounts repaid	(966)	-
Balance outstanding at end of period	<u>-</u>	<u>966</u>

**18. RELATED PARTY DISCLOSURES**

The company is a wholly owned subsidiary of Totally PLC and has taken advantage of the exemption conferred by Financial Reporting Standard 101 with reference to IAS24 'Related party disclosures' not to disclose transactions with Totally PLC or other wholly owned subsidiaries within the group.

**Key management personnel**

Key management personnel are considered to be the directors. See note 3 for disclosure of directors' remuneration.

**19. ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is considered to be Totally PLC, who acquired the company on 15 June 2016.

**20. FIRST YEAR ADOPTION**

This is the first year that the company has presented its results under FRS 101. The last financial statements under the UK GAAP were for the year ended 31 March 2015. The date of transition to FRS 101 was 1 April 2015. The adoption of FRS 101 did not result in any restatements in the comparative figures.

**About Health Limited (Registered number: 06607168)**

**Trading and Profit and Loss Account**  
**for the Period 1 April 2016 to 31 December 2016**

	Period 1.4.16 to 31.12.16		Year Ended 31.3.16	
	£	£	£	£
<b>Sales</b>		2,129,685		2,271,578
<b>Cost of sales</b>				
Contract Costs		<u>1,510,662</u>		<u>1,537,731</u>
<b>GROSS PROFIT</b>		619,023		733,847
<b>Other income</b>				
Sundry receipts		<u>-</u>		<u>7,886</u>
		619,023		741,733
<b>Expenditure</b>				
Leasing costs	4,008		-	
Insurance	11,862		16,836	
Directors' salaries	70,374		84,166	
Directors' social security	7,336		8,548	
Wages	184,473		220,372	
Pensions	3,749		-	
Associate fees	18,699		10,275	
Telephone	1,147		1,226	
Post and stationery	4,212		10,221	
Travelling & subsistence	20,137		43,289	
Repairs and renewals	27		72	
Marketing expenses	100		2,546	
Sundry expenses	2,836		1,731	
Accountancy	21,606		39,372	
Legal fees	982		1,792	
Auditors remuneration	9,600		-	
Bad debts	-		16,675	
Depreciation of tangible fixed assets				
Plant and machinery	460		-	
Computer equipment	<u>1,670</u>		<u>507</u>	
		<u>363,278</u>		<u>457,628</u>
		255,745		284,105
<b>Finance costs</b>				
Bank charges	1,595		2,309	
Invoice Discounting Charges	-		11,306	
Bank interest	-		25	
Hire purchase interest	<u>-</u>		<u>810</u>	
		<u>1,595</u>		<u>14,450</u>
<b>NET PROFIT</b>		<u>254,150</u>		<u>269,655</u>