

**REGISTERED NUMBER: 06704654 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018**

**FOR**

**AHAVAH HEALTHCARE LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2018**

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**AHAVAH HEALTHCARE LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2018**

**DIRECTOR:** P P Mamtora

**REGISTERED OFFICE:** Devonshire House Office 212  
582 Honeypot Lane  
Stanmore  
Middlesex  
HA7 1JS

**REGISTERED NUMBER:** 06704654 (England and Wales)

**ACCOUNTANTS:** LMDB Accountants  
Chartered Certified Accountants  
Railview Lofts  
19c Commercial Road  
Eastbourne  
East Sussex  
BN21 3XE

**BALANCE SHEET**  
**31 MARCH 2018**

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>100,584</u>		<u>15,767</u>
			100,584		15,767
<b>CURRENT ASSETS</b>					
Debtors	6	368,366		334,262	
Cash at bank and in hand		<u>216,004</u>		<u>43,671</u>	
		584,370		377,933	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>102,674</u>		<u>32,842</u>	
<b>NET CURRENT ASSETS</b>			<u>481,696</u>		<u>345,091</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			582,280		360,858
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		(47,424)		-
<b>PROVISIONS FOR LIABILITIES</b>			<u>(18,940)</u>		<u>(2,934)</u>
<b>NET ASSETS</b>			<u>515,916</u>		<u>357,924</u>

The notes form part of these financial statements

**BALANCE SHEET - continued**  
**31 MARCH 2018**

	Notes	2018 £	£	2017 £	£
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		2		2
Retained earnings			<u>515,914</u>		<u>357,922</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>515,916</u>		<u>357,924</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 17 December 2018 and were signed by:

P P Mamtara - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**1. STATUTORY INFORMATION**

Ahavah Healthcare Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Significant judgements and estimates**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Critical accounting judgements and key sources of estimation uncertainty**

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows:

**Income.** It is assumed that all material clawbacks of fees by County Councils relating to this accounting period but which occurred after the end of the accounting period have been identified.

**Prepayments & accrued income.** It is assumed that all material prepaid expenses and accrued income relating to this accounting period have been identified.

**Accruals & deferred income.** It is assumed that all material accruals for expenses and income received in advance have been identified.

**Turnover**

Turnover is measured at fair value of the fees received or receivable as adjusted for accrued income and income received in advance.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2009, has been amortised evenly over its estimated useful life of eight years.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2018**

**2. ACCOUNTING POLICIES - continued**

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

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

Plant and machinery etc - 33% on reducing balance and 25% on reducing balance

**Taxation**

Taxation for the year 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 equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**2. ACCOUNTING POLICIES - continued**

**Financial instruments**

Financial assets and financial liabilities are recognised in the balance sheet when the company becomes a party to the contractual provisions of the instrument.

Trade and other debtors and creditors are classified as basic financial instruments and are initially measured at initial recognition at transaction price. Debtors and creditors are subsequently measured at amortised cost using the effective interest rate method. A provision is established when there is objective evidence that the company will not be able to collect all amounts due. Cash and cash equivalents are classified as basic financial instruments and comprise cash at bank and short-term bank deposits with an original maturity of three months or less which are an integral part of the company's cash management.

Financial liabilities issued by the company are classified in accordance with the substance of the contractual arrangements entered into and meet the definitions of a financial liability.

Financial assets are de-recognised when:

- the contractual rights to the cash flows from the financial asset expire or are settled; or
- the company transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the company, despite having retained some but not all significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are de-recognised only when the obligation specified in the contract is discharged, cancelled or expires.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 30 (2017 - 31) .

**4. INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1 April 2017	
and 31 March 2018	<u>781,469</u>
<b>AMORTISATION</b>	
At 1 April 2017	
and 31 March 2018	<u>781,469</u>
<b>NET BOOK VALUE</b>	
At 31 March 2018	<u>-</u>
At 31 March 2017	<u>-</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**5. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 April 2017	80,414
Additions	99,182
At 31 March 2018	<u>179,596</u>
<b>DEPRECIATION</b>	
At 1 April 2017	64,647
Charge for year	14,365
At 31 March 2018	<u>79,012</u>
<b>NET BOOK VALUE</b>	
At 31 March 2018	<u>100,584</u>
At 31 March 2017	<u>15,767</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade debtors	19,369	7,080
Amounts owed by group undertakings	314,500	314,500
Other debtors	34,497	12,682
	<u>368,366</u>	<u>334,262</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Hire purchase contracts	4,979	-
Trade creditors	18,173	12,408
Taxation and social security	34,282	12,242
Other creditors	45,240	8,192
	<u>102,674</u>	<u>32,842</u>

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2018 £	2017 £
Hire purchase contracts	<u>47,424</u>	<u>-</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**9. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2018 £	2017 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

**10. OTHER FINANCIAL COMMITMENTS**

The company has provided security to the group's bankers in the form of a fixed and floating charge over all property and undertaking of the company by way of a guarantee and debenture as agent for borrowings owed by the holding company.

The amount owed by the holding company at the balance sheet date was £1,012,594.

**11. PARENT COMPANY**

The controlling party is Sai Maa Healthcare Ltd.

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.