

**BERKSHIRE HEALTH LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2017**

Pearsure Ltd

Certified Public Accountants

263 Frimley Green Road  
Frimley Green  
Camberley  
Surrey  
GU16 6LD

**Berkshire Health Ltd**  
**Unaudited Financial Statements**  
**For The Year Ended 31 March 2017**

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**Berkshire Health Ltd**  
**Balance Sheet**  
**As at 31 March 2017**

Registered number: 07238700

		<b>2017</b>		<b>2016</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>7</b>		149,676		183,546
			<u>149,676</u>		<u>183,546</u>
<b>CURRENT ASSETS</b>					
Stocks	<b>8</b>	20,000		-	
Debtors	<b>9</b>	258,453		343,168	
Cash at bank and in hand		3,150		400	
		<u>281,603</u>		<u>343,568</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>10</b>	(185,597 )		(227,508 )	
		<u></u>		<u></u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			96,006		116,060
			<u>96,006</u>		<u>116,060</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			245,682		299,606
			<u>245,682</u>		<u>299,606</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>11</b>	(132,348 )		(193,830 )	
		<u>(132,348 )</u>		<u>(193,830 )</u>	
<b>PROVISIONS FOR LIABILITIES</b>					
Deferred Taxation	<b>13</b>	(2,943 )		(14,364 )	
		<u>(2,943 )</u>		<u>(14,364 )</u>	
<b>NET ASSETS</b>			110,391		91,412
			<u>110,391</u>		<u>91,412</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>14</b>	100		100	
Profit and loss account		110,291		91,312	
		<u>110,291</u>		<u>91,312</u>	
<b>SHAREHOLDERS' FUNDS</b>			110,391		91,412
			<u>110,391</u>		<u>91,412</u>

**Berkshire Health Ltd**  
**Balance Sheet (continued)**  
**As at 31 March 2017**

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For the year ending 31 March 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 in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

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**Mr Stephen Foley**

**16/06/2017**

The notes on pages 4 to 7 form part of these financial statements.

**Berkshire Health Ltd**  
**Statement of Changes in Equity**  
**For The Year Ended 31 March 2017**

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	<b>Share Capital</b>	<b>Profit &amp; Loss Account</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
As at 1 April 2015	100	249,822	249,922
Loss for the year and total comprehensive income	-	(86,510 )	(86,510)
Dividends paid	-	(72,000)	(72,000)
As at 31 March 2016 and 1 April 2016	100	91,312	91,412
Profit for the year and total comprehensive income	-	18,979	18,979
As at 31 March 2017	100	110,291	110,391

**Berkshire Health Ltd**  
**Notes to the Unaudited Accounts**  
**For The Year Ended 31 March 2017**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**1.2. Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Land and Buildings Leasehold	10% straight line
Plant & Machinery	20% straight line
Fixtures, fittings & equipment	15% straight line

**1.4. Leasing and Hire Purchase Contracts**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period. Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

**1.5. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**1.6. Deferred Taxation**

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in periods in which the timing differences reverse, based on tax rates and the law enacted or substantively enacted at the balance sheet date.

**1.7. Pensions**

The company operates a defined pension contribution scheme for the benefit of its employees. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

**1.8. Registrar Filing Requirements**

The company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the profit and loss account, directors report, and notes to the financial statements relating to the profit and loss account. The notes which are not included have been hidden but original note numbering has remained the same for those that are present.

**Berkshire Health Ltd**  
**Notes to the Unaudited Accounts (continued)**  
**For The Year Ended 31 March 2017**

**3. Staff Costs**

Staff costs, including directors' remuneration, were as follows:

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Wages and salaries	545,506	321,696
Social security costs	45,586	26,124
Other pension costs	43,670	32,578
	<u>634,762</u>	<u>380,398</u>

**4. Average number of employees**

Average number of employees, including directors, during the year was as follows:

	<b>2017</b>	<b>2016</b>
Office and administration	32	29
	<u>32</u>	<u>29</u>

**5. Interest Payable**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	7,465	476
Other finance charges	2,595	-
	<u>10,060</u>	<u>476</u>

**7. Tangible Assets**

	<b>Land &amp; Property</b>			
	<b>Land and Buildings Leasehold</b>	<b>Plant &amp; Machinery</b>	<b>Fixtures, fittings &amp; equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
As at 1 April 2016	69,322	194,441	63,258	327,021
Additions	-	13,338	14,090	27,428
As at 31 March 2017	<u>69,322</u>	<u>207,779</u>	<u>77,348</u>	<u>354,449</u>
<b>Depreciation</b>				
As at 1 April 2016	28,934	89,244	25,297	143,475
Provided during the period	6,932	42,992	11,374	61,298
As at 31 March 2017	<u>35,866</u>	<u>132,236</u>	<u>36,671</u>	<u>204,773</u>
<b>Net Book Value</b>				
As at 31 March 2017	<u>33,456</u>	<u>75,543</u>	<u>40,677</u>	<u>149,676</u>
As at 1 April 2016	<u>40,388</u>	<u>105,197</u>	<u>37,961</u>	<u>183,546</u>

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**Berkshire Health Ltd**  
**Notes to the Unaudited Accounts (continued)**  
**For The Year Ended 31 March 2017**

**8. Stocks**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Stock - materials and work in progress	20,000	-
	<u>20,000</u>	<u>-</u>

**9. Debtors**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	137,886	108,956
Prepayments and accrued income	9,979	50,132
Other debtors	493	35,211
Pension scheme prepayments	-	89
	<u>148,358</u>	<u>194,388</u>
<b>Due after more than one year</b>		
Other debtors	<u>110,095</u>	<u>148,780</u>
	<u>110,095</u>	<u>148,780</u>
	<u>258,453</u>	<u>343,168</u>

**10. Creditors: Amounts Falling Due Within One Year**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Trade creditors	60,514	52,769
Bank loans and overdrafts	-	39,018
Corporation tax	1,519	1
Other taxes and social security	13,127	10,829
Other creditors	53,731	104,670
Accruals and deferred income	<u>56,706</u>	<u>20,221</u>
	<u>185,597</u>	<u>227,508</u>

**11. Creditors: Amounts Falling Due After More Than One Year**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Net obligations under finance lease and hire purchase contracts	22,163	45,050
Bank loans	<u>110,185</u>	<u>148,780</u>
	<u>132,348</u>	<u>193,830</u>



**Berkshire Health Ltd**  
**Notes to the Unaudited Accounts (continued)**  
**For The Year Ended 31 March 2017**

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**12. Obligations Under Finance Leases and Hire Purchase**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
The maturity of these amounts is as follows:		
Amounts Payable:		
Between one and five years	22,163	45,050
	<u>22,163</u>	<u>45,050</u>
	<u>22,163</u>	<u>45,050</u>

**13. Deferred Taxation**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
As at 1 April 2016	14,364	17,979
Deferred taxation	(11,421 )	(3,615 )
	<u>2,943</u>	<u>14,364</u>

The provision for deferred taxation is made up of accelerated capital allowances

**14. Share Capital**

	<b>Value</b>	<b>Number</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>		<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid</b>				
Ordinary shares	0.010	10000	100	100

On 7 September 2015 each Ordinary Shares of £1 each was sub divided into 100 Ordinary shares of £0.01 each.

**15. Dividends**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>On equity shares:</b>		
Interim dividend paid	-	72,000
	<u>-</u>	<u>72,000</u>

**16. General Information**

Berkshire Health Ltd Registered number 07238700 is a limited by shares company incorporated in England & Wales. The Registered Office is 263 Frimley Green road, Frimley Green, Camberley, Surrey, GU15 1EZ.

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.