

Company registration number 02456305 (England and Wales)

**VITA HEALTH WELLNESS LIMITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# VITA HEALTH WELLNESS LIMITED

## COMPANY INFORMATION

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<b>Directors</b>	Mr M Driver	(Appointed 23 December 2022)
	Mr D M Farrell	
	Mr S J Foster	(Appointed 23 December 2022)
<b>Company number</b>	02456305	
<b>Registered office</b>	First Floor Premises 14 Woolhall Street Bury St. Edmunds Suffolk IP33 1LA	
<b>Auditor</b>	RSM UK Audit LLP Third Floor T Bromley 15-17 London Road Bromley Kent BR1 1DE	
<b>Business address</b>	First Floor Premises 14 Woolhall Street Bury St. Edmunds Suffolk IP33 1LA	

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# VITA HEALTH WELLNESS LIMITED

## CONTENTS

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	Page
Directors' report	1
Directors' responsibilities statement	2
Independent auditor's report	3 - 5
Profit and loss account	6
Balance sheet	7
Notes to the financial statements	9 - 15

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# VITA HEALTH WELLNESS LIMITED

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The directors present their annual report and financial statements for the year ended 31 December 2022.

#### Principal activities

The principal activity of the company continued to be that of health and wellbeing services.

#### Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Mr M Driver	(Appointed 23 December 2022)
Mr D M Farrell	
Mr S J Foster	(Appointed 23 December 2022)
Mr J P Clover	(Resigned 23 December 2022)
Mr A Clark	(Resigned 23 December 2022)
Mr M Armour	(Resigned 23 December 2022)

#### Qualifying third party indemnity provisions

The company has made qualifying third party indemnity provisions for the benefit of its directors during the year. These provisions remain in force at the reporting date.

#### Auditor

The auditor, RSM UK Audit LLP, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

#### Statement of disclosure to auditor

So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information of which the company's auditor is unaware. Additionally, the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditor is aware of that information.

#### Going Concern

At the time of approval of the financial statements, the directors have a reasonable expectation that the company is expected to have adequate resources to continue in operational existence for a period of at least 12 months from date of approval of these statements.

In arriving at this conclusion, the directors have taken into consideration the results to date for the current year along with the group forecasts and cash flow through to 31 December 2024. Thus, the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

#### Small companies exemption

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

On behalf of the board

Mr D M Farrell  
Director

5 October 2023

# **VITA HEALTH WELLNESS LIMITED**

## **DIRECTORS' RESPONSIBILITIES STATEMENT**

***FOR THE YEAR ENDED 31 DECEMBER 2022***

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The directors are responsible for preparing the annual 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 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 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;
- 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.

# VITA HEALTH WELLNESS LIMITED

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF VITA HEALTH WELLNESS LIMITED

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#### Opinion

We have audited the financial statements of Vita Health Wellness Limited (the 'company') for the year ended 31 December 2022 which comprise the profit and loss account, the balance sheet, the statement of changes in equity and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2022 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.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

# VITA HEALTH WELLNESS LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF VITA HEALTH WELLNESS LIMITED

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#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report. We have nothing to report in respect of the following matters in relation to which 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 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 in preparing the directors' report and from the requirement to prepare a strategic report.

#### **Responsibilities of directors**

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

#### **The extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

# **VITA HEALTH WELLNESS LIMITED**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE MEMBERS OF VITA HEALTH WELLNESS LIMITED**

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In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the company operates in and how the company is complying with the legal and regulatory framework;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, the Companies Act 2006 and tax compliance regulations. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing financial statement disclosures and evaluating statutory tax information prepared by the company's tax advisers.

The audit engagement team identified the risk of management override of controls and revenue as the areas where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business, challenging judgments and estimates applied, and testing samples back to supporting documentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities> This description forms part of our auditor's report.

#### **Use of our report**

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 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

**William Farren FCA (Senior Statutory Auditor)**  
**For and on behalf of RSM UK Audit LLP**

5 October 2023

**Chartered Accountants**  
**Statutory Auditor**

Third Floor  
T Bromley  
15-17 London Road  
Bromley  
Kent  
BR1 1DE



# VITA HEALTH WELLNESS LIMITED

## PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Year ended 31 December 2022 £	Year ended 31 December 2021 £
	Notes		
Turnover		4,831,703	4,904,498
Cost of sales		(3,315,631)	(3,519,750)
<b>Gross profit</b>		<b>1,516,072</b>	<b>1,384,748</b>
Administrative expenses		(650,066)	(754,771)
Other operating income		-	22,348
<b>Profit before taxation</b>		<b>866,006</b>	<b>652,325</b>
Tax on profit	6	13,987	(16,572)
<b>Profit for the financial year</b>		<b>879,993</b>	<b>635,753</b>

The profit and loss account has been prepared on the basis that all operations are continuing operations.

# VITA HEALTH WELLNESS LIMITED

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Intangible assets	7		91,376		72,567
<b>Current assets</b>					
Debtors	9	4,425,392		3,556,969	
Cash at bank and in hand		141,872		22,851	
		<u>4,567,264</u>		<u>3,579,820</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(890,835)</u>		<u>(764,575)</u>	
<b>Net current assets</b>			3,676,429		2,815,245
<b>Net assets</b>			<u>3,767,805</u>		<u>2,887,812</u>
<b>Capital and reserves</b>					
Called up share capital			79,000		79,000
Share premium account			20,970		20,970
Other reserves			146,981		146,981
Profit and loss reserves			<u>3,520,854</u>		<u>2,640,861</u>
<b>Total equity</b>			<u>3,767,805</u>		<u>2,887,812</u>

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

The financial statements were approved by the board of directors and authorised for issue on 5 October 2023 and are signed on its behalf by:

Director

Company Registration No. 02456305

# VITA HEALTH WELLNESS LIMITED

## STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 DECEMBER 2022

	Share capital	Share premium account	Profit and loss reserves		Total
	£	£	£	£	£
Balance at 1 January 2021	79,000	20,970	146,981	2,005,108	2,252,059
Period ended 31 December 2021:					
Profit and total comprehensive income for the period	-	-	-	635,753	635,753
Balance at 31 December 2021	79,000	20,970	146,981	2,640,861	2,887,812
Period ended 31 December 2022:					
Profit and total comprehensive income for the period	-	-	-	879,993	879,993
Balance at 31 December 2022	79,000	20,970	146,981	3,520,854	3,767,805

# VITA HEALTH WELLNESS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **1 Accounting policies**

#### **Company information**

Vita Health Wellness Limited is a private company limited by shares incorporated in England and Wales. The registered office is First Floor Premises, 14 Woolhall Street, Bury St. Edmunds, Suffolk, IP33 1LA.

#### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approval of the financial statements, the directors have a reasonable expectation that the company is expected to have adequate resources to continue in operational existence for a period of at least 12 months from date of approval of these financial statements. In arriving at this conclusion, the directors have taken into consideration the results to date for the current year along with the group forecasts and cash flow through to 31 December 2024. Thus, the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes.

#### **1.4 Intangible fixed assets other than goodwill**

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	3 -5 year straight line
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#### **1.5 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% to 50% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

# VITA HEALTH WELLNESS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

(Continued)

#### 1.6 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Classification of financial liabilities**

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 company after deducting all of its liabilities.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

#### 1.9 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

#### 1.10 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

# VITA HEALTH WELLNESS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

(Continued)

#### **Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

#### **Deferred tax**

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

#### **1.11 Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

#### **1.12 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### **1.13 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

#### **1.14 Government grants**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

# VITA HEALTH WELLNESS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 2 Judgements and key sources of estimation uncertainty

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.

### 3 Exceptional item

	2022	2021
	£	£
<b>Expenditure</b>		
Exceptional item	10,250	-

Included within administrative costs are exceptional costs incurred in respect of staff redundancy of £10,250 (2021: £Nil).

### 4 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2022	2021
	Number	Number
Total	122	120

### 5 Directors' remuneration

The directors did not receive any remuneration from the company during the year (2021: £Nil).

### 6 Taxation

	2022	2021
	£	£
<b>Deferred tax</b>		
Origination and reversal of timing differences	(14,773)	22,558
Changes in tax rates	786	(5,986)
Total deferred tax	(13,987)	16,572

# VITA HEALTH WELLNESS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 6 Taxation

(Continued)

The actual (credit)/charge for the year can be reconciled to the expected charge for the year based on the profit or loss and the standard rate of tax as follows:

	2022 £	2021 £
Profit before taxation	866,006	652,325
Expected tax charge based on the standard rate of corporation tax in the UK of 19.00% (2021: 19.00%)	164,541	123,942
Tax effect of expenses that are not deductible in determining taxable profit	-	257
Group relief	(162,053)	(120,290)
Fixed asset differences	-	117
Remeasurement of deferred tax for changes in tax rates	786	(4,715)
Deferred tax not recognised	(17,261)	17,261
Taxation (credit)/charge for the period	(13,987)	16,572

### 7 Intangible fixed assets

	Software £
<b>Cost</b>	
At 1 January 2022	100,137
Additions	62,056
At 31 December 2022	162,193
<b>Amortisation and impairment</b>	
At 1 January 2022	27,570
Amortisation charged for the year	43,247
At 31 December 2022	70,817
<b>Carrying amount</b>	
At 31 December 2022	91,376
At 31 December 2021	72,567



# VITA HEALTH WELLNESS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 8 Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 January 2022 and 31 December 2022	21,351
<b>Depreciation and impairment</b>	
At 1 January 2022 and 31 December 2022	21,351
<b>Carrying amount</b>	
At 31 December 2022	-
At 31 December 2021	-

### 9 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	450,888	517,134
Amounts owed by group undertakings	3,907,377	3,025,479
Other debtors	50,757	11,973
	4,409,022	3,554,586
Deferred tax asset	16,370	2,383
	4,425,392	3,556,969

### 10 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	64,860	58,717
Amounts owed to group undertakings	183,906	183,906
Taxation and social security	173,273	189,360
Other creditors	468,796	332,592
	890,835	764,575

# VITA HEALTH WELLNESS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 11 Deferred taxation

The following are the major deferred tax liabilities and assets recognised by the company and movements thereon:

	Assets 2022 £	Assets 2021 £
<b>Balances:</b>		
Fixed asset timing differences	16,370	2,383
	<u>          </u>	<u>          </u>
<b>Movements in the year:</b>		2022 £
Asset at 1 January 2022		(2,383)
Credit to profit or loss		(13,987)
		<u>          </u>
Asset at 31 December 2022		(16,370)
		<u>          </u>

### 12 Reserves

#### Share premium

Consideration received for shares issued above their nominal value net of transaction costs.

#### Capital contribution

Balances arising from amounts received from / paid to former owners in relation to previous year's stock options.

#### Profit and loss reserves

Cumulative profit and loss net of distribution to owners.

### 13 Financial commitments, guarantees and contingent liabilities

The company is part to a debenture in favour of Shawbrook Bank Limited in respect of borrowings of it's immediate parent company Vita Health Group Limited a fixed and floating charge over all assets of the company.

### 14 Ultimate controlling party

The company's immediate parent company as at 31st December 2022 was Vita Health Group Limited.

The company's ultimate parent company as at 31st December 2022 was Kingfisher Topco Limited.

The smallest group in which the results of the company are consolidated is that headed by Vita Health Group Limited. The consolidated accounts of Vita Health Group Limited are available from its registered office, First Floor Premises, 14 Woolhall Street, Bury St. Edmunds, IP33 1LA.

The largest group in which the results of the company are consolidated is that headed by Kingfisher Topco Limited. The consolidated accounts of Kingfisher Topco Limited are available from its registered office, First Floor Premises, 14 Woolhall Street, Bury St. Edmunds, IP33 1LA.

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.