

Financial Statements for the Year Ended 31 March 2023

for

DR BATRAS' POSITIVE HEALTH CLINIC (UK)
LIMITED

DR BATRAS' POSITIVE HEALTH CLINIC (UK)
LIMITED (REGISTERED NUMBER: 05949077)

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FOR THE YEAR ENDED 31 MARCH 2023

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DR BATRAS' POSITIVE HEALTH CLINIC (UK)
LIMITED

Company Information
FOR THE YEAR ENDED 31 MARCH 2023

DIRECTORS: Dr. M Batra
Dr. A Batra

SECRETARY: Dr. A Batra

REGISTERED OFFICE: Third Floor
126-134
Baker Street
London
W1U 6UE

REGISTERED NUMBER: 05949077 (England and Wales)

AUDITORS: Butler & Co LLP
Chartered Accountants
& Statutory Auditor
Third Floor
126-134 Baker Street
London
W1U 6UE

DR BATRAS' POSITIVE HEALTH CLINIC (UK)
LIMITED (REGISTERED NUMBER: 05949077)

Balance Sheet
31 MARCH 2023

	Notes	2023 £	2022 £
CURRENT ASSETS			
Debtors	5	623	606
Cash at bank		<u>1,778</u>	<u>2,173</u>
		2,401	2,779
CREDITORS			
Amounts falling due within one year	6	<u>102,257</u>	<u>90,245</u>
NET CURRENT LIABILITIES		<u>(99,856)</u>	<u>(87,466)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(99,856)</u>	<u>(87,466)</u>
CAPITAL AND RESERVES			
Called up share capital		1,291,191	1,291,191
Retained earnings		<u>(1,391,047)</u>	<u>(1,378,657)</u>
		<u>(99,856)</u>	<u>(87,466)</u>

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

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

The financial statements were authorised for issue by the Board of Directors and authorised for issue on 3 August 2023 and were signed on its behalf by:

Dr. A Batra - Director

The notes form part of these financial statements

DR BATRAS' POSITIVE HEALTH CLINIC (UK)
LIMITED (REGISTERED NUMBER: 05949077)

Notes to the Financial Statements
FOR THE YEAR ENDED 31 MARCH 2023

1. STATUTORY INFORMATION

Dr Batras' Positive Health Clinic (UK) 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.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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 - 25% on cost, 20% on cost and 10% on cost

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.

Going concern

As at 31 March 2023, total liabilities of the company exceeded its total assets by £99,856 (2022: £87,466). However, the directors of the company consider that the going concern basis is appropriate in view of the assurance of continuing support, which the company has received from its shareholders.

The financial statements have been prepared on a going concern basis on the assumption that the company will continue to trade in the foreseeable future. The Company Directors having made appropriate enquiries consider that adequate resources exist for the Company to continue in operational existence for the foreseeable future and with the continued support of the company's shareholder, the company will be able to meet its liabilities as they fall due for payment. Therefore, the directors are of the opinion that it is appropriate to adopt the going concern basis in preparing the financial statements.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2022 - NIL).

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Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2023

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2022 and 31 March 2023	<u>48,612</u>
DEPRECIATION	
At 1 April 2022 and 31 March 2023	<u>48,612</u>
NET BOOK VALUE	
At 31 March 2023	<u><u>-</u></u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	567	566
VAT	<u>56</u>	<u>40</u>
	<u>623</u>	<u>606</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	982	640
Amounts owed to group undertakings	97,275	86,105
Accruals and deferred income	<u>4,000</u>	<u>3,500</u>
	<u>102,257</u>	<u>90,245</u>

7. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006

The Report of the Auditors was unqualified.

In forming our opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosure made in the Directors' Report and note 2 to the financial statements concerning the company's ability to continue as a going concern. The company incurred a net loss of £12,390 (2022: £26,711) during the year ended 31 March 2023 and at that date, the company's current liabilities exceed its total assets by £99,856 (2022: £87,466). These conditions, along with the other matters explained in note 2 to the the financial statements, indicate the existence of a material uncertainty which may cast significant doubt about the company's ability to continue as a going concern. The financial statements do not include the adjustments that would result if the company was unable to continue as a going concern.

MUKESH DESAI (Senior Statutory Auditor)
for and on behalf of Butler & Co LLP

DR BATRAS' POSITIVE HEALTH CLINIC (UK)
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Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 MARCH 2023

8. RELATED PARTY DISCLOSURES

Included in creditors payable within one year is an amount of £Nil (2022: £400) which is due to the parent company, Dr. Batras' Positive Health Clinic Private Limited and £97,275 (2022: £85,705) to Dr. Batras' Positive Health Clinic FZLLC Dubai, a company under the common control of the parent company.

During the year, an interest of £7,070 (2022: £3,991) was due on balance outstanding to Dr Batra's Homeopathic Clinic FZLLC Dubai .

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.