

**COMPANY REGISTRATION NUMBER: 07058621**

**HEALTH INVESTMENTS NO.2 LIMITED**

**FILLETED UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 June 2023**

**HEALTH INVESTMENTS NO.2 LIMITED**  
**FINANCIAL STATEMENTS**

**YEAR ENDED 30 JUNE 2023**

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**HEALTH INVESTMENTS NO.2 LIMITED**  
**OFFICERS AND PROFESSIONAL ADVISERS**

**The board of directors**

Mrs J Marsden  
Mrs M Pendower  
Mr G Marsden  
Mr M Pendower

**Registered office**

95 Jermyn Street  
London  
United Kingdom  
SW1Y 6JE

**Accountants**

TC BSG Valentine Limited  
Accountants  
Lynton House  
7-12 Tavistock Square  
London  
WC1H 9BQ

**HEALTH INVESTMENTS NO.2 LIMITED**  
**STATEMENT OF FINANCIAL POSITION**

**30 June 2023**

	Note	2023 £	£	2022 £	£
<b>CURRENT ASSETS</b>					
Debtors	<b>5</b>	—		7,136	
Cash at bank and in hand		7,499		329,868	
		-----		-----	
		7,499		337,004	
<b>CREDITORS: amounts falling due within one year</b>					
	<b>6</b>	7,479		277,029	
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<b>NET CURRENT ASSETS</b>			20		59,975
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<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			20		59,975
			---		-----
<b>CAPITAL AND RESERVES</b>					
Called up share capital			20		20
Profit and loss account	<b>7</b>		—		59,955
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<b>SHAREHOLDERS FUNDS</b>			20		59,975
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These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 30 June 2023 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 of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements were approved by the board of directors and authorised for issue on 7 December 2023 , and are signed on behalf of the board by:

Mr M Pendower

Director

Company registration number: 07058621

**HEALTH INVESTMENTS NO.2 LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 30 JUNE 2023**

**1. General information**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 95 Jermyn Street, London, SW1Y 6JE, United Kingdom.

**2. Statement of compliance**

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Revenue recognition**

Turnover represents rental income derived from the letting of properties owned by the company.

**Income tax**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

**Financial instruments**

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 entity after deducting all of its financial liabilities. Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability. Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

#### 4. Employee numbers

The average number of persons employed by the company during the year amounted to 4 (2022: 4 ).

#### 5. Debtors

	2023	2022
	£	£
Amounts owed by group undertakings and undertakings in which the company has a participating interest	—	7,088
Other debtors	—	48
	—	7,136

#### 6. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	—	290
Amounts owed to group undertakings and undertakings in which the company has a participating interest	7,479	—
Corporation tax	—	275,239
Other creditors	—	1,500
	7,479	277,029

#### 7. Reserves

Called up share capital - This represents the nominal value of shares that have been issued. Profit and loss account - This reserve records retained earnings and accumulated losses. Within the profit and loss account are non-distributable reserves relating to the revaluation of the investment properties amounting to £nil (2021:£1,201,946)

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.