

Company registration number: 07148874

All Health Matters Limited

Trading as All Health Matters

Unaudited filleted financial statements

28 February 2022

All Health Matters Limited

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All Health Matters Limited

Directors and other information

Directors	Mrs Gillian Monk	
	Mr David Drury Monk	
	Dr Frixos Kopsacheilis	(Appointed 1 March 2021)
	Mrs Rachel Helen Day	(Appointed 1 March 2021)
	Mr Andrew J Llewellyn-Davis	(Appointed 1 March 2021)
	Miss Alice Gillian Monk	(Appointed 1 March 2021)
Secretary	Mrs Gillian Monk	
Company number	07148874	
Registered office	Bank Chambers	
	Canterbury Road	
	Lyminge	
	Nr Folkestone	
	CT18 8HU	
Business address	Castle House	
	Orchard Close Mews	
	Canterbury	
	Kent	
	CT2 8AP	
Accountants	Norman Brisk & Company Limited	
	Bank Chambers	
	Canterbury Road	
	Lyminge Nr Folkestone	
	Kent	
	CT18 8HU	

All Health Matters Limited

**Report to the board of directors on the preparation of the
unaudited statutory financial statements of All Health Matters Limited
Year ended 28 February 2022**

As described on the Statement of financial position, the directors of the company are responsible for the preparation of the financial statements for the year ended 28 February 2022, as set out on pages 5 to 12.

You consider that the company is exempt from an audit under the Companies Act 2006. In accordance with your instructions we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

Norman Brisk & Company Limited

Business Advisers and Taxation Consultants

Bank Chambers

Canterbury Road

Lyminge Nr Folkestone

Kent

CT18 8HU

13 October 2022

All Health Matters Limited

Statement of financial position

28 February 2022

	Note	2022 £	£	2021 £	£
Fixed assets					
Intangible assets	5	30,000		71,900	
Tangible assets	6	66,078		66,937	
		<u> </u>	96,078	<u> </u>	138,837
Current assets					
Debtors	7	215,655		221,658	
Cash at bank and in hand		198,696		164,530	
		<u> </u>		<u> </u>	
		414,351		386,188	
Creditors: amounts falling due within one year	8	(171,763)		(159,768)	
		<u> </u>		<u> </u>	
Net current assets			242,588		226,420
			<u> </u>		<u> </u>
Total assets less current liabilities			338,666		365,257
Creditors: amounts falling due after more than one year	9		(43,220)		(51,022)
			<u> </u>		<u> </u>
Net assets			295,446		314,235
			<u> </u>		<u> </u>
Capital and reserves					
Called up share capital			100		100
Profit and loss account			295,346		314,135
			<u> </u>		<u> </u>
Shareholders funds			295,446		314,235
			<u> </u>		<u> </u>

For the year ending 28 February 2022 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 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 comprehensive income has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 13 October 2022 , and are signed on behalf of the board by:

Mrs Gillian Monk

Director

All Health Matters Limited**Statement of changes in equity****Year ended 28 February 2022**

	Called up share capital £	Profit and loss account £	Total £
At 1 March 2020	100	286,051	286,151
Profit for the year		28,084	28,084
Total comprehensive income for the year	<u>-</u>	<u>28,084</u>	<u>28,084</u>
At 28 February 2021 and 1 March 2021	100	314,135	314,235
Profit for the year		91,111	91,111
Total comprehensive income for the year	<u>-</u>	<u>91,111</u>	<u>91,111</u>
Dividends paid and payable		(4,900)	(4,900)
Capital contributions to Employee Ownership Trust		(105,000)	(105,000)
Total investments by and distributions to owners	<u>-</u>	<u>(109,900)</u>	<u>(109,900)</u>
At 28 February 2022	<u>100</u>	<u>295,346</u>	<u>295,446</u>

All Health Matters Limited

Notes to the financial statements

Year ended 28 February 2022

1. General information

The company is a private company limited by shares, registered in England. The address of the registered office is Bank Chambers, Canterbury Road, Lyminge, Nr Folkestone, CT18 8HU.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

No amortisation of goodwill has been charged in the year of acquisition.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, 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.

Goodwill

Goodwill arises on business acquisitions and represents the excess of the cost of the acquisition over the company's interest in the net amount of the identifiable assets, liabilities and contingent liabilities of the acquired business. Goodwill is measured at cost less accumulated amortisation and accumulated impairment losses. It is amortised on a straight line basis over its useful life. Where a reliable estimate of the useful life of goodwill or intangible assets cannot be made, the life is presumed not to exceed ten years.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Goodwill - No amortisation has been charged in the year of acquisition.

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery - No depreciation has been charged in 2022.

Fittings fixtures and equipment - No depreciation has been charged in 2022.

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost. Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment. Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately. For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics. Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund. When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 19 (2021: 19).

5. Intangible assets

	Goodwill £	Total £
Cost		
At 1 March 2021	71,900	71,900
Additions	10,000	10,000
Disposals	(51,900)	(51,900)
	<u>30,000</u>	<u>30,000</u>
At 28 February 2022		
Amortisation		
At 1 March 2021 and 28 February 2022	-	-
	<u></u>	<u></u>
Carrying amount		
At 28 February 2022	30,000	30,000
	<u>71,900</u>	<u>71,900</u>
At 28 February 2021		

6. Tangible assets

	Plant and machinery £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 March 2021	122,731	65,495	188,226
Additions	-	1,335	1,335
Disposals	(2,194)	-	(2,194)
	<u>120,537</u>	<u>66,830</u>	<u>187,367</u>
At 28 February 2022			
Depreciation			
At 1 March 2021 and 28 February 2022	74,652	46,637	121,289
	<u></u>	<u></u>	<u></u>
Carrying amount			
At 28 February 2022	45,885	20,193	66,078
	<u>48,079</u>	<u>18,858</u>	<u>66,937</u>
At 28 February 2021			

7. Debtors

	2022	2021
	£	£
Trade debtors	192,961	176,269
Other debtors	22,694	45,389
	<u>215,655</u>	<u>221,658</u>

8. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	30,488	37,305
Corporation tax	21,603	11,678
Social security and other taxes	109,343	96,646
Other creditors	10,329	14,139
	<u>171,763</u>	<u>159,768</u>

9. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Bank loans and overdrafts	43,220	51,022
	<u>43,220</u>	<u>51,022</u>

10. Controlling party

On 25th March 2021, the controlling party became All Health Matters Trustee Limited. The Trust holds the issued and fully paid up share capital of the company.

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.