REGISTERED NUMBER: 09098813

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

FOR

HAYAT HEALTH LTD

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FOR THE YEAR ENDED 31 DECEMBER 2018

HAYAT HEALTH LTD

COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2018

DIRECTORS:	A Hayat Dr N Kazmi Ms R Perveen
REGISTERED OFFICE:	40 Humphrey Burtons Road Coventry West Midlands CV3 6HX
REGISTERED NUMBER:	09098813

HAYAT HEALTH LTD (REGISTERED NUMBER: 09098813)

BALANCE SHEET
31 DECEMBER 2018

	Notes	31/12/18 £	£	31/12/17 £	£
FIXED ASSETS					
Tangible assets	3		**1,872**		2,281
CURRENT ASSETS					
Stocks	4	**23,148**		12,653	
Debtors	5	**27,006**		33,752	
Cash at bank and in hand		**18,758**		143,285	
		68,912		189,690	
CREDITORS					
Amounts falling due within one year	6	**141,899**		220,170	
NET CURRENT LIABILITIES			**(72,987)**		(30,480)
TOTAL ASSETS LESS CURRENT LIABILITIES			**(71,115)**		(28,199)
CAPITAL AND RESERVES					
Called up share capital	7		**100**		100
Retained earnings	8		**(71,215)**		(28,299)
SHAREHOLDERS' FUNDS			**(71,115)**		(28,199)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

The financial statements were approved by the Board of Directors on 27 September 2019 and were signed on its behalf by:

Ms R Perveen - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

1. STATUTORY INFORMATION

Hayat Health Ltd is a private company, limited by shares , registered in Not specified/Other. 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.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 10% on reducing balance
Computer equipment	- 20% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2018

3. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2018			
and 31 December 2018	**646**	**3,472**	**4,118**
DEPRECIATION			
At 1 January 2018	**173**	**1,664**	**1,837**
Charge for year	**47**	**362**	**409**
At 31 December 2018	**220**	**2,026**	**2,246**
NET BOOK VALUE			
At 31 December 2018	**426**	**1,446**	**1,872**
At 31 December 2017	473	1,808	2,281

4. STOCKS

	31/12/18 £	31/12/17 £
Stocks	**23,148**	12,653

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/18 £	31/12/17 £
Trade debtors	**16,103**	22,599
Other debtors	**966**	966
VAT	**9,403**	9,666
Prepayments	**534**	521
	27,006	33,752

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/18 £	31/12/17 £
Trade creditors	**28,839**	28,448
Tax	-	2,733
Social security and other taxes	**2,071**	21,454
Wages Control Account	-	38,913
Hayat Investment Holdings Ltd	**80,430**	93,930
Directors' current accounts	**29,559**	33,692
Accrued expenses	**1,000**	1,000
	141,899	220,170

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7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31/12/18 £	31/12/17 £
100	Ordinary	£1	**100**	100

8. RESERVES

	Retained earnings £
At 1 January 2018	**(28,299)**
Deficit for the year	**(42,916)**
At 31 December 2018	**(71,215)**

9. RELATED PARTY DISCLOSURES

During the year, the company entered into transactions with its parent company, Hayat Investment Holdings Limited, company number 08822422, incorporation date 20th December 2013. The amount outstanding to this company at the year end date was £80,430 (2017:£93,930) and is included with in creditors on the balance sheet.

10. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Hayat Investment Holdings Limited.

Hayat Investment Holdings Limited owens 70% of the ordinary share capital of Hayat Health Limited.