

**Health On Purpose Ltd Filleted  
Accounts Cover**

**Health On Purpose Ltd**

**Company No. 13645010**

**Information for Filing with The Registrar**

**31 May 2023**

**Health On Purpose Ltd Directors****Report Registrar**

The Director presents his report and the accounts for the period ended 31 May 2023.

**Principal activities**

The principal activity of the company during the period under review was a fitness coach application.

**Director**

The Director who served at any time during the period was as follows:

M. Foley

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

M. Foley

Director

08 December 2023

**Health On Purpose Ltd Balance  
Sheet Registrar  
at 31 May 2023  
Company No. 13645010**

	<b>Notes</b>	<b>2023 £</b>	<b>2022 £</b>
<b>Fixed assets</b>			
Intangible assets	4	83,227	85,883
Tangible assets	5	1,429	168
		<u>84,656</u>	<u>86,051</u>
<b>Current assets</b>			
Debtors	6	18,283	31,172
Cash at bank and in hand		4,783	25,923
		<u>23,066</u>	<u>57,095</u>
<b>Creditors: Amount falling due within one year</b>	7	(35,032)	(76,759)
<b>Net current liabilities</b>		<u>(11,966)</u>	<u>(19,664)</u>
<b>Total assets less current liabilities</b>		<u>72,690</u>	<u>66,387</u>
<b>Net assets</b>		<u>72,690</u>	<u>66,387</u>
<b>Capital and reserves</b>			
Called up share capital		91	91
Share premium account	8	91,824	91,824
Profit and loss account	8	(19,225)	(25,528)
<b>Total equity</b>		<u>72,690</u>	<u>66,387</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the period ended 31 May 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 08 December 2023

And signed on its behalf by:

M. Foley  
Director  
08 December 2023

**Health On Purpose Ltd Notes to the  
Accounts Registrar  
for the period ended 31 May 2023**

**1 General information**

Its registered number is: 13645010

Its registered office is:

86-90 Paul Street,

London

England

EC2A 4NE

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018) and the Companies Act 2006.

**2 Accounting policies**

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
  - the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
  - the amount of revenue can be measured reliably;
  - it is probable that the economic benefits associated with the transaction will flow to the Company;
- and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

**Intangible fixed assets**

Intangible fixed assets are carried at cost less accumulated amortisation and impairment losses.

**Tangible fixed assets and depreciation**

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Furniture, fittings and equipment    20%% Straight Line

**Research and development costs**

Expenditure on research and development is written off in the year it is incurred unless it meets the criteria to allow it to be capitalised. Costs of research are always written off in the year in which they are incurred. Where development costs are recognised as an asset, they are amortised over the period expected to benefit from them. Amortisation of the capitalised costs begins once the developed product comes into use, typically at rate of 33.33% straight line.

**Taxation**

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

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the profit and loss account because of items of income or expense that are taxable or deductible in other years and 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 end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible timing differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period 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 assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Current or deferred tax for the year is recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**Foreign currencies**

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

Transactions in currencies, other than the functional currency of the Company, are recorded at the rate of exchange on the date the transaction occurred. Monetary items denominated in other currencies are translated at the rate prevailing at the end of the reporting period. All differences are taken to the profit and loss account. Non-monetary items that are measured at historic cost in a foreign currency are not retranslated.

### Defined contribution pensions

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations.

The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

### 3 Employees

	2023 Number	2022 Number
The average monthly number of employees (including directors) during the period:	2	2

### 4 Intangible fixed assets

	Other £	Total £
<b>Cost</b>		
At 1 September 2022	88,528	88,528
At 31 May 2023	88,528	88,528
<b>Amortisation and impairment</b>		
At 1 September 2022	2,645	2,645
Charge for the year	2,656	2,656
At 31 May 2023	5,301	5,301
<b>Net book values</b>		
At 31 May 2023	83,227	83,227
At 31 August 2022	85,883	85,883

### 5 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
<b>Cost or revaluation</b>		
At 1 September 2022	174	174
Additions	1,309	1,309
At 31 May 2023	1,483	1,483
<b>Depreciation</b>		
At 1 September 2022	6	6
Charge for the year	48	48
At 31 May 2023	54	54
<b>Net book values</b>		
At 31 May 2023	1,429	1,429
At 31 August 2022	168	168

## 6 Debtors

	2023	2022
	£	£
Trade debtors	17,736	-
VAT recoverable	519	-
Loans to directors	-	1
Other debtors	28	31,171
	<u>18,283</u>	<u>31,172</u>

## 7 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Trade creditors	8,578	38,587
Taxes and social security	1,619	895
Other creditors	24,445	37,119
Accruals and deferred income	390	158
	<u>35,032</u>	<u>76,759</u>

## 8 Reserves

Share premium account - includes any premiums received on issue of share capital. Any transaction costs associated with the issuing of shares are deducted from share premium.

Profit and loss account - includes all current and prior period retained profits and losses.

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