

Gov Pay £20

DON'T
STAPLE**OS AA01**Statement of details of parent law and other
information for an overseas company

Companies House

TUESDAY



RC4LD6HU

RES	30/05/2023	#37
COMPANIES HOUSE		
ACO	29/04/2023	#52
COMPANIES HOUSE		
JCØ8KUV		
JNI	28/03/2023	#19
COMPANIES HOUSE		

✓ **What this form is for**
You may use this form to
accompany your accounts
disclosed under parent law.

✗ **What this form is NOT for**
You cannot use this form to register
an alteration of manner of company
with accounting requirements.

Part 1 Corporate company name

Corporate name of overseas company ① **ALLIANCE MEDICAL DIAGNOSTIC IMAGING
(NORTHERN IRELAND) LIMITED**

UK establishment number **BR 014233**

→ **Filling in this form**
Please complete in typescript or in
bold black capitals.

All fields are mandatory unless
specified or indicated by *

① This is the name of the company in
its home state.

**Part 2 Statement of details of parent law and other
information for an overseas company****A1****Legislation**

Please give the legislation under which the accounts have been prepared and
audited.

Legislation ② **UK Financial Reporting Council & Companies Act, 2014**

② This means the relevant rules or
legislation which regulates the
preparation of accounts.

A2**Accounting principles**

Accounts Have the accounts been prepared in accordance with a set of generally accepted
accounting principles?
Please tick the appropriate box.
☐ **No.** Go to **Section A3.**
☒ **Yes.** Please enter the name of the organisation or other
body which issued those principles below, and then go to **Section A3.**

③ Please insert the name of the
appropriate accounting organisation
or body.

Name of organisation
or body ③

**ALLIANCE MEDICAL DIAGNOSTIC
IMAGING NORTHERN (IRELAND)
LIMITED**

OS AA01

Statement of details of parent law and other information for an overseas company

A3

Audited accounts

Audited accounts

Have the accounts been audited in accordance with a set of generally accepted auditing standards?

Please tick the appropriate box.

☐ No. Go to Part 3 'Signature'.

☒ Yes. Please enter the name of the organisation or other body which issued those standards below, and then go to Part 3 'Signature'.

● Please insert the name of the appropriate accounting organisation or body.

Name of organisation or body ●

ACCOUNTING STANDARDS BOARD

Part 3

Signature

I am signing this form on behalf of the overseas company.

Signature

Signature

X

Anne McKeague

X

This form may be signed by:
Director, Secretary, Permanent representative.

OS AA01

Statement of details of parent law and other information for an overseas company



Presenter information

You do not have to give any contact information, but if you do it will help Companies House if there is a query on the form. The contact information you give will be visible to searchers of the public record.

Contact name	Eugene Hayes
Company name	Midwest Corporate Services Limited
Address	Suite A2
No.1 Charlotte Quay	
Post town	Limerick
County/Region	
Postcode	V 9 4 V 2 4 Y
Country	IRELAND
DX	
Telephone	00353879975210



Checklist

We may return forms completed incorrectly or with information missing.

Please make sure you have remembered the following:

- ☐ The company name and, if appropriate, the registered number, match the information held on the public Register.
- ☐ You have completed all sections of the form, if appropriate.
- ☐ You have signed the form.



Important information

Please note that all this information will appear on the public record.



Where to send

You may return this form to any Companies House address:

England and Wales:

The Registrar of Companies, Companies House,
Crown Way, Cardiff, Wales, CF14 3UZ.
DX 33050 Cardiff.

Scotland:

The Registrar of Companies, Companies House,
Fourth floor, Edinburgh Quay 2,
139 Fountainbridge, Edinburgh, Scotland, EH3 9FF.
DX ED235 Edinburgh 1

Northern Ireland:

The Registrar of Companies, Companies House,
Second Floor, The Linenhall, 32-38 Linenhall Street,
Belfast, Northern Ireland, BT2 8BG.
DX 481 N.R. Belfast 1.



Further information

For further information, please see the guidance notes on the website at www.gov.uk/companieshouse or email enquiries@companieshouse.gov.uk

This form is available in an alternative format. Please visit the forms page on the website at www.gov.uk/companieshouse



**Alliance Medical Diagnostic Imaging (Northern
Ireland) Limited**
Company Registration Number: 417462

Abridged Annual Report
Financial year ended
30 September 2022
Annexed to Annual Return

Alliance Medical Diagnostic Imaging (Northern Ireland) Limited

ANNUAL REPORT

for the financial year ended 30 September 2022

TABLE OF CONTENTS	PAGE
COMPANY INFORMATION	2
EXTRACT FROM THE DIRECTORS' REPORT	3
INDEPENDENT AUDITORS' REPORT	4
BALANCE SHEET	8
NOTES TO THE FINANCIAL STATEMENTS	9

Alliance Medical Diagnostic Imaging (Northern Ireland) Limited

COMPANY INFORMATION

DIRECTORS	Malcolm Banks Mark David Chapman (United Kingdom) Howard Marsh (United Kingdom) Eimear O'Donnell Anne McKeague (United Kingdom) (appointed 31 March 2022) Helena McMullan (United Kingdom) (appointed 31 March 2022)
SECRETARY	Martin Degnan
REGISTERED OFFICE	Portal House Loughmore Avenue Raheen Business Park Raheen Limerick V94 FHX7
REGISTERED NUMBER	417462
SOLICITORS	Hayes Solicitors Lavery House Earlsfort Terrace Dublin 2
BANKERS	Bank of Ireland 2 The Diamond Coleraine Co. Derry BT52 1DE
INDEPENDENT AUDITORS	Deloitte Ireland LLP Deloitte & Touche House Charlotte Quay Limerick V94 X63C

Alliance Medical Diagnostic Imaging (Northern Ireland) Limited

EXTRACT FROM THE DIRECTORS' REPORT

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the directors' report and the financial statements in accordance with Irish law.

Irish law requires the directors to prepare financial statements for each financial year giving a true and fair view of the company's assets, liabilities and financial position as at the end of the financial year and of the profit or loss of the company for the financial year. Under that law the directors have prepared the financial statements in accordance with Irish Generally Accepted Accounting (accounting standards issued by the UK Financial Reporting Council, including Financial Reporting Standard 102, *The Financial Reporting Standard applicable in the UK and Republic of Ireland*, and Irish law).

Under Irish law, the directors shall not approve the financial statements unless they are satisfied that they give a true and fair view of the company's assets, liabilities and financial position as at the end of the financial year and the profit or loss of the company for the financial year.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards and identify the standards in question, subject to any material departures from those standards being disclosed and explained in the notes to the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to:

- correctly record and explain the transactions of the company;
- enable, at any time, the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy; and
- enable the directors to ensure that the financial statements comply with the Companies Act 2014 and enable those financial statements to be audited.

The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Deloitte Ireland LLP
Chartered Accountants &
Statutory Audit Firm

INDEPENDENT AUDITORS' SPECIAL REPORT TO THE DIRECTORS OF ALLIANCE MEDICAL DIAGNOSTIC IMAGING (NORTHERN IRELAND) LIMITED PURSUANT TO SECTION 356 OF THE COMPANIES ACT 2014

We have examined:

- i. The abridged financial statements for the financial year ended 30 September 2022 on pages 8 to 24 which the directors of Alliance Medical Diagnostic Imaging (Northern Ireland) Limited propose to annex to the annual return of the company; and
- ii. the financial statements to be laid before the Annual General Meeting, which form the basis for those abridged financial statements.

Respective responsibilities of directors and auditors

It is your responsibility to prepare abridged financial statements which comply with the Companies Act 2014. It is our responsibility to form an independent opinion as to whether the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of the company and that those abridged financial statements have been properly prepared pursuant to section 353 of the Companies Act 2014 and to report our opinion to you.

This report is made solely to the company's directors as a body, in accordance with Section 356 of the Companies Act 2014. Our work has been undertaken so that we might state to the company's directors those matters we are required to state to them under section 356 of the Companies Act 2014 and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's directors as a body, for our work, for this report, or for the opinion we have formed.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the directors of the company are entitled to annex abridged financial statements to the annual return of the company and that the abridged financial statements have been properly prepared. The scope of our work for the purpose of this report does not include examining or dealing with events after the date of our report on the statutory financial statements prepared pursuant to section 290 of the Companies Act 2014.

Opinion

In our opinion the directors are entitled to rely on the exemption contained in section 352 of the Companies Act 2014 to annex to the annual return of the company abridged financial statements and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of the Companies Act 2014.

Other Information

On 21 December 2022 we reported, as auditors, to the members of Alliance Medical Diagnostic Imaging (Northern Ireland) Limited, on the company's financial statements for the financial year ended 30 September 2022 to be laid before its Annual General Meeting as required under section 391 in the form required by section 336 of the Companies Act 2014 and our report was as follows:

Continued on next page/

/Continued from previous page

"Report on the audit of the financial statements"

Opinion on the financial statements of Alliance Medical Diagnostic Imaging (Northern Ireland) Limited ("the company")

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 30 September 2022 and of the profit for the financial year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, with the requirements of the Companies Act 2014.

The financial statements we have audited comprise:

- the Profit and Loss Account;
- the Balance Sheet;
- the Statement of Changes in Equity; and
- the related notes 1 to 20, including a summary of significant accounting policies as set out in note 3.

The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council ("the relevant financial reporting framework").

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the *"Auditor's responsibilities for the audit of the financial statements"* section of our report.

We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Continued on next page/



/Continued from previous page

Responsibilities of directors

As explained more fully in the Statement of Directors' Responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on IAASA's website at: <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements>. This description forms part of our auditor's report.

Report on other legal and regulatory requirements

Opinion on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors' report is consistent with the financial statements and the directors' report has been prepared in accordance with the Companies Act 2014.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the provisions in the Companies Act 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

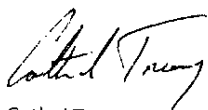
Continued on next page/

/Continued from previous page



Cathal Treacy
For and on behalf of Deloitte Ireland LLP
Chartered Accountants and Statutory Audit Firm
Deloitte & Touche House, Charlotte Quay, Limerick

21 December 2022"



Cathal Treacy
For and on behalf of Deloitte Ireland LLP
Chartered Accountants and Statutory Audit Firm
Deloitte & Touche House, Charlotte Quay, Limerick

31 January 2023

Alliance Medical Diagnostic Imaging (Northern Ireland) Limited

BALANCE SHEET

As at 30 September 2022

	Note	30 September 2022 GBP£	30 September 2021 GBP£
FIXED ASSETS			
Tangible assets	10	2,902,053	1,627,763
Intangible assets	11	23,690	80,266
		<u>2,925,743</u>	<u>1,708,029</u>
CURRENT ASSETS			
Stocks	12	6,000	6,000
Debtors	13	24,524,782	20,627,976
Cash at bank and in hand		1,454,788	1,104,525
		<u>25,985,570</u>	<u>21,738,501</u>
CREDITORS: amounts falling due within one year	14	<u>(10,695,237)</u>	<u>(8,956,587)</u>
NET CURRENT ASSETS		<u>15,290,333</u>	<u>12,781,914</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>18,216,076</u>	<u>14,489,943</u>
NET ASSETS		<u>18,216,076</u>	<u>14,489,943</u>
CAPITAL AND RESERVES			
Called up share capital presented as equity	16	100	100
Profit and loss account		18,215,976	14,489,843
Total Equity		<u>18,216,076</u>	<u>14,489,943</u>

In preparing these financial statements the directors have relied on the exemption contained in s.352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

On behalf of the board on 27 January 2023

Malcolm Banks

Eimear O'Donnell

Directors

Alliance Medical Diagnostic Imaging (Northern Ireland) Limited

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2022

1. GENERAL INFORMATION

Alliance Medical Diagnostic Imaging Northern Ireland Limited principal activity is to provide diagnostic scanning services in the private and public healthcare market in Northern Ireland.

Alliance Medical Diagnostic Imaging Northern Ireland Limited is incorporated as a company limited by shares in the Republic of Ireland under the registered number 417462. The address of its registered office is Portal House, Loughmore Avenue, Raheen Business Park, Raheen, Limerick, V94 FHX7.

The immediate parent undertaking is Alliance Medical Limited, a company incorporated in England and Wales. The ultimate parent undertaking is Life Healthcare Group Holding Limited a company incorporated in South Africa. The largest group, for which consolidated financial statements which include the results of the company are drawn up, is Life Healthcare Group Holding Limited and the and smallest group for which consolidated financial statements which include the results of the company are drawn up is Alliance Medical Group Limited, registered in England and Wales whose financial statements can be obtained by writing to the Secretary at Oxford Manor, 21 Chaplin Road, Illovo, 2916 and Icen Centre, Warwick Technology Park, Warwick, CV34 6DA.

2. STATEMENT OF COMPLIANCE

The entity financial statements have been prepared on a going concern basis and in accordance with accounting standards issued by the UK Financial Reporting Council and the Companies Act 2014. The entity financial statements comply with Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies used in the preparation of the entity financial statements are set out below. These policies have been consistently applied to all financial years presented, unless otherwise stated.

(a) *Basis of preparation*

The entity financial statements have been prepared under the historical cost convention.

The preparation of financial statements in conformity with FRS 102 requires the use of certain key assumptions concerning the future, and other key sources of estimation uncertainty at the reporting date. It also requires the directors to exercise its judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or areas where assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed in note 4.

Alliance Medical Diagnostic Imaging (Northern Ireland) Limited

NOTES TO THE FINANCIAL STATEMENTS - continued for the financial year ended 30 September 2022

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(b) Disclosure exemptions for qualifying entities under FRS102

The areas involving a higher degree of judgement or areas where assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed in note 4. FRS 102 allows a qualifying entity certain disclosure exemptions to a member of a group where the parent of that group prepares publicly available consolidated financial statements which are intended to give a true and fair view (of the assets, liabilities, financial position and profit or loss) and that member is included in the consolidation. The company is a qualifying entity and has taken advantage of the below disclosure exemptions:

- (i) Exemption from the requirements of Section 7 of FRS 102 and FRS 102 paragraph 3.17(d) to present a statement of cash flows and;
- (ii) Exemption from the requirement of FRS 102 paragraph 33.7 to disclose key management personnel compensation in total.
- (iii) Exemption from the financial instrument requirements of Section 11 paragraph 11.39 to 11.48 A.
- (iv) Exemption from the requirements of paragraph 4.12(a)(iv) of FRS 102 to present a reconciliation of the number of shares outstanding at the beginning and end of the year.

(c) Going Concern

The company had net current assets of £15,290,333 (2021; £12,781,914) at 30 September 2022. The company meets its day-to-day working capital requirements through cash flow support from its parent company. The current economic conditions continue to create uncertainty over the level of demand for the company's products for the foreseeable future. The company's forecasts and projections, taking account of reasonably possible changes in trading performance, show that the company should be able to operate using cash flow support available from its parent company if required. After making enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Therefore, these entity financial statements have been prepared on a going concern basis.

(d) Functional and presentation currency

(i) Functional and presentation currency

The company's functional and presentation currency is the sterling, denominated by the symbol "GBP£".

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At the end of each financial year foreign currency monetary items are translated to sterling using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at exchange rates at the end of the financial year of monetary assets and liabilities denominated in foreign currencies are recognised in the profit and loss account.

All other foreign exchange gains and losses are presented in the profit and loss account within 'administrative expenses'.

Alliance Medical Diagnostic Imaging (Northern Ireland) Limited

NOTES TO THE FINANCIAL STATEMENTS - continued for the financial year ended 30 September 2022

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(e) *Revenue Recognition*

Turnover, which excludes value added tax, represents the value of services supplied, and is recognised according to the value of services supplied in the year.

Turnover is recognised principally on a 'per scan' basis or a 'day rate' basis depending upon the terms of the contract. Turnover is generated by providing diagnostic scanning services to the public sector through contracts with the NHS, private health insurer members and self-paying patients.

Turnover is the amount of revenue derived from the provision of scanning services falling within the company's ordinary activities after deduction of trade discounts and value-added tax. For Alliance Medical Diagnostic Imaging Northern Ireland Limited, turnover comprises revenue arising from the sale of scanning services to patients and renting of mobile units.

Turnover is measured at the fair value of the consideration received or receivable and represents the amount receivable for goods supplied or services rendered, net of returns, discounts and rebates allowed by the company and value added taxes.

The company bases its estimate of returns, discounts and rebates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Where the consideration receivable in cash or cash equivalents is deferred, and the arrangement constitutes a financing transaction, the fair value of the consideration is measured as the present value of all future receipts using the imputed rate of interest.

The company recognises turnover when (a) the significant risks and rewards of ownership of the services have been transferred to the buyer; (b) the company retains no continuing managerial involvement or effective control over the services; (c) the amount of turnover and costs can be measured reliably; (d) it is probable that future economic benefits will flow to the entity.

Sale of services

Turnover is recognised in the financial year in which the services are rendered and when the outcome of contract can be estimated reliably.

(f) *Tangible assets and depreciation*

Tangible fixed assets are carried at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, costs directly attributable to bringing the asset to the location and condition necessary for its intended use.

Depreciation and residual values

Depreciation on fixed assets is calculated, using the straight-line method over their estimated useful lives, as follows:

Office equipment	20%
Computer equipment	20%
Medical equipment (mobiles)	50%
Medical equipment	10%
Motor vehicles	25%
Leasehold improvements	10%

Alliance Medical Diagnostic Imaging (Northern Ireland) Limited

NOTES TO THE FINANCIAL STATEMENTS - continued for the financial year ended 30 September 2022

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) Tangible assets and depreciation (continued)

The assets' residual values and useful lives are reviewed, and adjusted, if appropriate, at the end of each financial year. The effect of any change in either residual values or useful lives is accounted for prospectively.

Subsequent additions and major components

Subsequent costs, including major inspections, are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that economic benefits associated with the item will flow to the company and the cost can be measured reliably.

The carrying amount of any replaced component is derecognised. Major components are treated as separate assets where they have significantly different patterns of consumption of economic benefits and are depreciated separately over their useful lives.

Repairs, maintenance and minor inspection costs are expensed as incurred.

(g) Leased assets – operating leases

Operating leases do not transfer substantially all the risks and rewards of ownership to the lessee. Payments under operating leases are recognised in the profit and loss account on a straight-line basis over the period of the lease.

(h) Intangible assets

Computer software is carried at cost less accumulated amortisation and accumulated impairment losses. Software is amortised over its estimated useful life of five years on a 20% straight-line basis. Software is not considered to have a residual value. Where factors, such as technological advancement or changes in market prices, indicate that the software's useful life has changed, the useful life is amended prospectively to reflect the new circumstances.

Intangible fixed assets are reviewed for impairment if there is an indication that the intangible fixed asset may be impaired.

Amortisation is charged to Administrative expenses in the profit and loss account.

(i) Interest expense

Interest expense is recognised on all interest-bearing loans and borrowings in the profit and loss account in the period to which it relates.

(j) Employee benefits

The company provides a range of benefits to employees, including short term employee benefits such as annual bonus arrangements and paid holiday arrangements and post-employment benefits (in the form of a defined contribution pension plan).

(i) Short term employee benefits

Short term employee benefits, including paid holiday arrangements, bonuses and other similar non-monetary benefits, are recognised as an expense in the financial year in which employees render the related service.

Alliance Medical Diagnostic Imaging (Northern Ireland) Limited

NOTES TO THE FINANCIAL STATEMENTS - continued for the financial year ended 30 September 2022

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(j) Employee benefits (continued)

(ii) Post employment benefits - Defined contribution plan

The company operates a defined contribution plan for certain employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity and has no legal or constructive obligation to pay further contributions or to make direct benefit payments to employees if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The assets of the plan are held separately from the company in independently administered funds. The contributions to the defined contribution plan are recognised as an expense when they are due. Amounts not paid are shown in accruals in the balance sheet.

(k) Income tax

Income tax expense for the financial year comprises current and deferred tax recognised in the financial year. Income tax expense is presented in the same component of total comprehensive income (profit and loss account or other comprehensive income) or equity as the transaction or other event that resulted in the income tax expense.

Current or deferred taxation assets and liabilities are not discounted.

(i) Current tax

Current tax is the amount of income tax payable in respect of the taxable profit for the financial year or past financial years. Current tax is measured at the amount of current tax that is expected to be paid using tax rates and laws that have been enacted or substantively enacted by the end of the financial year.

The directors periodically evaluate positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. A current tax liability is recognised where appropriate and measured on the basis of amounts expected to be paid to the tax authorities.

(ii) Deferred tax

Deferred tax is recognised in respect of timing differences, which are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in financial years different from those in which they are recognised in financial statements.

Deferred tax is recognised on all timing differences at the end of each financial year with certain exceptions. Unrelieved tax losses and other deferred tax assets are recognised only when 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 tax rates and laws that have been enacted or substantively enacted by the end of each financial year end and that are expected to apply to the reversal of the timing difference.

Alliance Medical Diagnostic Imaging (Northern Ireland) Limited

NOTES TO THE FINANCIAL STATEMENTS - continued for the financial year ended 30 September 2022

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(l) Contingencies

Contingent liabilities, arising as a result of past events, are not recognised as a liability because (i) it is not probable that the company will be required to transfer economic benefits in settlement of the obligation or (ii) the amount cannot be reliably measured at the end of the financial year. Possible but uncertain obligations are not recognised as liabilities but are contingent liabilities. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

(m) Share capital presented as equity

Equity shares issued are recognised at the proceeds received. Incremental costs directly attributable to the issue of new equity shares or options are shown in equity as a deduction, net of tax, from the proceeds.

(n) Distributions to equity shareholders

Dividends and other distributions to the company's equity shareholders are recognised as a liability in the financial statements in the financial year in which the dividends and other distributions are approved by the company's shareholders.

Alliance Medical Diagnostic Imaging (Northern Ireland) Limited

NOTES TO THE FINANCIAL STATEMENTS - continued for the financial year ended 30 September 2022

4. CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATION UNCERTAINTY

Estimates and judgements made in the process of preparing the entity financial statements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

a. Critical judgement in applying the entity's accounting policies

There were no judgements, apart from those involving estimates, made by the directors in preparing the company's financial statements.

b. Critical accounting estimates and assumptions

The directors make estimates and assumptions concerning the future in the process of preparing the entity financial statements. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

Useful economic lives of tangible and intangible fixed assets

The annual depreciation on tangible fixed and amortisation of intangible assets are sensitive to changes in the estimated useful economic lives and residual values of the assets. The *useful economic lives and residual values are reviewed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets.* See note 10 for the carrying amount of the tangible fixed assets and note 11 for the carrying value of intangible assets and the accounting policies in note 3(f) for tangible fixed assets and note 3(h) for intangible assets outline the useful economic lives for each class of tangible fixed assets and intangible assets.

Impairment of debtors

The directors make an assessment at the end of each financial year of whether there is objective evidence that a trade or other debtor is impaired. When assessing impairment of trade and other debtors, the directors consider factors including the current credit rating of the debtor, the age profile of outstanding invoices, recent correspondence and trading activity, and historical experience of cash collections from the debtor. See notes 8 and 13 for the impairment loss recognised in the financial year and the net carrying amount of the debtors in the balance sheet.

Alliance Medical Diagnostic Imaging (Northern Ireland) Limited

NOTES TO THE FINANCIAL STATEMENTS - continued

for the financial year ended 30 September 2022

5. TURNOVER

Turnover is generated from the operation of a number of scanners which provides scans for the public and private healthcare market. Turnover is recognised on the performance of a scan. All turnover is generated in Northern Ireland.

	<i>12 months ended 30 September 2022 GBP£</i>	<i>12 months ended 30 September 2021 GBP£</i>
Turnover by segment:		
Diagnostic scanning services	10,887,165	9,695,934
	<u>10,887,165</u>	<u>9,695,934</u>

6. STAFF COSTS

The average number of persons employed by the company in the financial year was 40 (2021: 31) and is analysed into the following categories:

	<i>12 months ended 30 September 2022 Number</i>	<i>12 months ended 30 September 2021 Number</i>
Radiographers	22	16
Administration	18	15
	<u>40</u>	<u>31</u>

	<i>12 months ended 30 September 2022 GBP£</i>	<i>12 months ended 30 September 2021 GBP£</i>
The staff costs comprise:		
Wages and salaries	1,961,586	1,589,492
Social insurance costs	225,513	161,518
Retirement benefit costs	65,728	48,034
	<u>2,252,827</u>	<u>1,799,044</u>

Alliance Medical Diagnostic Imaging (Northern Ireland) Limited

NOTES TO THE FINANCIAL STATEMENTS - continued for the financial year ended 30 September 2022

7. INTEREST PAYABLE AND SIMILAR EXPENSES

	<i>12 months ended 30 September 2022 GBP£</i>	<i>12 months ended 30 September 2021 GBP£</i>
Bank charges	13,694	12,818
	<hr/>	<hr/>
	13,694	12,818
	<hr/>	<hr/>

8. PROFIT BEFORE TAXATION

	<i>12 months ended 30 September 2022 GBP£</i>	<i>12 months ended 30 September 2021 GBP£</i>
This is stated after (crediting)/charging:		
Foreign exchange (gain) / loss	(4,791)	54,355
Depreciation (Note 10)	339,460	322,413
Amortisation of software (Note 11)	18,853	34,277
Impairment loss – trade debtors	36,160	6,382
Operating lease rentals – land and buildings	12,622	11,205
Loss on disposal of Fixed Assets	30,165	-
	<hr/>	<hr/>

Alliance Medical Diagnostic Imaging (Northern Ireland) Limited

NOTES TO THE FINANCIAL STATEMENTS - continued for the financial year ended 30 September 2022

9.	INCOME TAX	12 months ended 30 September 2022 GBP£	12 months ended 30 September 2021 GBP£
(a)	Tax Expense included in profit or loss		
	Current tax:		
	UK corporation tax on profit for financial year	-	-
		<hr/>	<hr/>
	Current tax expense for financial year	-	-
	Deferred tax:		
	Origination and reversal of timing differences (Note 13)	29,105	-
		<hr/>	<hr/>
	Tax on profit	29,105	-
		<hr/>	<hr/>
(b)	Reconciliation of the expected tax expense		
	Tax assessed for the financial year is higher (2021: lower) than the standard rate of corporation tax in the UK. The differences are explained below:		
		12 months ended 30 September 2022 GBP£	12 months ended 30 September 2021 GBP£
	Profit before taxation	3,755,238	3,440,951
		<hr/>	<hr/>
	Profit multiplied by standard rate of corporation tax in the UK of 19% (2021: 19%)	713,495	653,781
	Effects of:		
	Group relief obtained from related company	(713,495)	(653,781)
	Non-qualifying expenses	-	-
	Accelerated capital allowances	-	-
	Deferred Tax	29,105	-
		<hr/>	<hr/>
	Tax on Profit	29,105	-
		<hr/>	<hr/>

Alliance Medical Diagnostic Imaging (Northern Ireland) Limited

NOTES TO THE FINANCIAL STATEMENTS - continued for the financial year ended 30 September 2022

10. TANGIBLE ASSETS

At 30 September 2021	Office equipment GBP£	Computer equipment GBP£	Medical equipment GBP£	Motor vehicles GBP£	Leasehold improvements GBP£	Furniture and Fixtures GBP£	Work In Progress GBP£	Total GBP£
Cost	93,267	126,694	3,726,479	40,709	822,875	-	-	4,810,024
Accumulated depreciation	(67,436)	(91,065)	(2,306,454)	(35,024)	(682,282)	-	-	(3,182,261)
Carrying amount	25,831	35,629	1,420,025	5,685	140,593	-	-	1,627,763
Financial year ended 30 September 2022								
Opening carrying amount	25,831	35,629	1,420,025	5,685	140,593	-	-	1,627,763
Additions	19,446	12,723	1,042,122	62,888	415,797	14,468	81,834	1,649,278
Disposal	(282)	(866)	(34,380)	-	-	-	-	(35,528)
Depreciation	(9,021)	(10,717)	(240,371)	(13,869)	(64,350)	(1,132)	-	(339,460)
Closing carrying amount	35,974	36,769	2,187,396	54,704	492,040	13,336	81,834	2,902,053
At 30 September 2022								
Cost	105,279	137,475	3,957,714	81,228	903,962	14,468	81,834	5,281,960
Accumulated depreciation	(69,305)	(100,706)	(1,770,318)	(26,524)	(411,922)	(1,132)	-	(2,379,907)
Carrying amount	35,974	36,769	2,187,396	54,704	492,040	13,336	81,834	2,902,053

During the financial year tangible fixed assets with a carrying value of £35,528 (2021: £nil) were disposed of. The assets had a cost of £1,177,342 (2021: £nil) and accumulated depreciation of £1,141,814 (2021: £nil). The profit on disposal of these tangible fixed assets was £7,558 (2021: £nil).

Alliance Medical Diagnostic Imaging (Northern Ireland) Limited

NOTES TO THE FINANCIAL STATEMENTS - continued for the financial year ended 30 September 2022

11. INTANGIBLE ASSETS

	<i>Computer Software GBP£</i>	<i>Total GBP£</i>
At 30 September 2021		
Cost	210,755	210,755
Accumulated amortisation	(130,489)	(130,489)
	<hr/>	<hr/>
Carrying amount	80,266	80,266
	<hr/>	<hr/>
Financial year ended 30 September 2022		
Opening carrying amount	80,266	80,266
Additions	-	-
Disposals	(37,723)	(37,723)
Amortisation	(18,853)	(18,853)
	<hr/>	<hr/>
Closing carrying amount	23,690	23,690
	<hr/>	<hr/>
At 30 September 2022		
Cost	135,942	135,942
Accumulated amortisation	(112,252)	(112,252)
	<hr/>	<hr/>
Carrying amount	23,690	23,690
	<hr/>	<hr/>

During the financial year intangible fixed assets with a carrying value of £37,723 (2021: £nil) were disposed of. The assets had a cost of £74,815 (2021: £nil) and accumulated depreciation of £37,092 (2021: £nil). The loss on disposal of these intangible fixed assets was £37,723 (2021: £nil).

Alliance Medical Diagnostic Imaging (Northern Ireland) Limited

NOTES TO THE FINANCIAL STATEMENTS - continued for the financial year ended 30 September 2022

12. STOCKS	30 September 2022 GBP£	30 September 2021 GBP£
Medical supplies	6,000	6,000

The replacement cost of stocks does not vary significantly from the figures shown.

No impairment loss has been recognised in the profit and loss in relation to older obsolete stocks on hand at year end.

13. DEBTORS	30 September 2022 GBP£	30 September 2021 GBP£
Trade debtors	1,205,478	1,347,179
Prepayments and accrued income	85,407	33,332
Deferred Tax Asset	-	29,105
Amounts due from related parties company (note 17)	1,107	806
Amounts due from group companies	23,232,790	19,217,554
	<u>24,524,782</u>	<u>20,627,976</u>

The amounts due from parent undertaking and from group companies and other related parties are unsecured, interest free, have no fixed date of repayment and are repayable on demand.

Trade debtors are after a provision for impairment of £311,096 (2021: £346,436).

	30 September 2022 GBP£	30 September 2021 GBP£
Deferred tax asset		
Opening balance	29,105	29,105
Credit for year	(29,105)	-
	<u>-</u>	<u>29,105</u>
Closing balance	-	29,105
The deferred tax asset comprises:		
Capital allowances in excess of depreciation	-	29,105

Alliance Medical Diagnostic Imaging (Northern Ireland) Limited

NOTES TO THE FINANCIAL STATEMENTS - continued for the financial year ended 30 September 2022

14.	CREDITORS: amounts falling due within one year	30 September 2022 GBP£	30 September 2021 GBP£
	Trade creditors	1,481,004	361,702
	Amounts owed to parent undertaking	7,114,689	6,735,706
	Amounts owed to group companies	170,901	167,438
	Accruals	1,781,949	1,642,641
	Other creditors including tax and social insurance	146,694	49,100
		<hr/>	<hr/>
		10,695,237	8,956,587
		<hr/>	<hr/>
		30 September 2022 GBP£	30 September 2021 GBP£
	Other creditors including tax and social insurance comprise;		
	National Insurance Contributions	22,244	26,583
	Income tax deducted under PAYE	43,172	22,517
	Value Added Tax	81,278	-
		<hr/>	<hr/>
		146,694	49,100
		<hr/>	<hr/>

The amounts owed to the parent undertaking and the related group companies are unsecured, interest free, have no fixed date of repayment and are repayable on demand.

Trade and other creditors are payable at various dates in the next three months in accordance with the suppliers' usual and customary credit terms.

Tax and social insurance are repayable at various dates over the coming months in accordance with the applicable statutory provisions.

Alliance Medical Diagnostic Imaging (Northern Ireland) Limited

NOTES TO THE FINANCIAL STATEMENTS - continued for the financial year ended 30 September 2022

15. COMMITMENTS AND CONTINGENCIES

Future minimum lease payments under non-cancellable operating leases for scanners at the end of the financial year were:

	30 September 2022 GBP£	30 September 2021 GBP£
Payments due		
Not later than one year	13,186	7,853
Later than one year and not later than five years	-	-
Later than five years	-	-
	<u>13,186</u>	<u>7,853</u>

OTHER COMMITMENTS

The company have committed to capital expenditure of £663,262 (2021: £601,487) at year end.
The company had no contingencies at the year end.

16. CALLED UP SHARE CAPITAL PRESENTED AS EQUITY

	30 September 2022 GBP£	30 September 2021 GBP£
Allotted, called up and fully paid – presented as equity		
100 (2021:100) ordinary shares of £1 each	100	100
	<u>100</u>	<u>100</u>

There is a single class of equity shares. There are no restrictions on the distribution of dividends and the repayment of capital. All shares carry equal voting rights and rank for dividends to the extent to which the total amount on each share is paid up.

A Description of each reserve is outlined below;

Profit and loss account

Profit and loss account represents accumulated comprehensive income for the financial year and prior financial years, less dividend paid.

Alliance Medical Diagnostic Imaging (Northern Ireland Limited)

NOTES TO THE FINANCIAL STATEMENTS - continued for the financial year ended 30 September 2022

17. RELATED PARTY TRANSACTIONS

The company has availed of the exemption provided in Financial Reporting Standard, 102 for subsidiary undertakings 100% of whose voting rights are controlled within the Life Healthcare Group Holdings Limited Group, from the requirement to give details of transactions with entities that are part of the group or investees of the group qualifying as related parties.

Barringtons MRI Limited is a joint venture undertaking of Alliance Medical Diagnostic Imaging Limited, a fellow subsidiary of Alliance Medical Limited. During the year Alliance Medical Diagnostic Imaging Northern Ireland Limited made £7,799 (2021: £7,892) in payments on behalf of Barringtons MRI Limited. The company also received £7,497 (2021: £27,408) in payments from Barringtons MRI Limited. At the end of the year the company is owed £1,107 (2021: £806) from Barringtons MRI Limited.

18. PENSION BENEFITS

Pension benefits are funded by way of contributions to a defined contribution scheme and are charged to the profit and loss account as they arise. The pension costs for the year ended 30 September 2022 were £65,728 (2021: £48,034). There was an accrual for £7,328 (2021: £8,847) at year end.

19. EVENTS SINCE THE END OF THE FINANCIAL YEAR

There are no significant events since the year end.

20. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 27 January 2023 and were signed on its behalf on that date.