

**REGISTERED NUMBER: 05949077 (England and Wales)**

**Financial Statements for the Year Ended 31 March 2019**

**for**

**DR BATRAS' POSITIVE HEALTH CLINIC (UK)**  
**LIMITED**

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**FOR THE YEAR ENDED 31 MARCH 2019**

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**Company Information**  
**FOR THE YEAR ENDED 31 MARCH 2019**

<b>DIRECTORS:</b>	Dr. M Batra Dr. A Batra
<b>SECRETARY:</b>	Dr. A Batra
<b>REGISTERED OFFICE:</b>	594 High Road Wembley Middlesex HA0 2AF
<b>REGISTERED NUMBER:</b>	05949077 (England and Wales)
<b>SENIOR STATUTORY AUDITOR:</b>	Mukesh Desai
<b>AUDITORS:</b>	Butler & Co LLP Chartered Accountants & Statutory Auditor Third Floor 126-134 Baker Street London W1U 6UE

**DR BATRAS' POSITIVE HEALTH CLINIC (UK)**  
**LIMITED (REGISTERED NUMBER: 05949077)**

**Balance Sheet**  
**31 MARCH 2019**

	Notes	2019 £	£	2018 £	£
<b>FIXED ASSETS</b>					
Tangible assets	3		68,157		93,798
<b>CURRENT ASSETS</b>					
Debtors	4	17,307		15,838	
Cash at bank		<u>3,161</u>		<u>7,921</u>	
		20,468		23,759	
<b>CREDITORS</b>					
Amounts falling due within one year	5	<u>1,253,491</u>		<u>1,195,774</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(1,233,023)</u>		<u>(1,172,015)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(1,164,866)</u>		<u>(1,078,217)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			10,100		10,100
Retained earnings			<u>(1,174,966)</u>		<u>(1,088,317)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(1,164,866)</u>		<u>(1,078,217)</u>

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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

The financial statements were authorised for issue by the Board of Directors on 25 October 2019 and were signed on its behalf by:

Dr. A Batra - Director

The notes form part of these financial statements

**Notes to the Financial Statements**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**1. STATUTORY INFORMATION**

Dr Batras' Positive Health Clinic (UK) Limited is a private company, limited by shares, registered in England and Wales. 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 represents amounts receivable for medical consultancy services. Income is recognised in the period when services are performed.

**Tangible fixed assets**

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

Improvements to property	- 20% on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 10% on cost
Computer equipment	- 25% on cost

**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.

**Going concern**

As at 31 March 2019, total liabilities of the company exceeded its total assets by £1,164,866 (2018: £1,078,217). However, the directors of the company consider that the going concern basis is appropriate in view of the assurance of continuing support, which the company has received from its shareholders.

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 MARCH 2019**

**3. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2018 and 31 March 2019	<u>68,834</u>	<u>35,376</u>	<u>54,593</u>	<u>3,699</u>	<u>162,502</u>
<b>DEPRECIATION</b>					
At 1 April 2018	33,346	17,750	14,921	2,687	68,704
Charge for year	<u>12,901</u>	<u>6,760</u>	<u>5,454</u>	<u>526</u>	<u>25,641</u>
At 31 March 2019	<u>46,247</u>	<u>24,510</u>	<u>20,375</u>	<u>3,213</u>	<u>94,345</u>
<b>NET BOOK VALUE</b>					
At 31 March 2019	<u>22,587</u>	<u>10,866</u>	<u>34,218</u>	<u>486</u>	<u>68,157</u>
At 31 March 2018	<u>35,488</u>	<u>17,626</u>	<u>39,672</u>	<u>1,012</u>	<u>93,798</u>

**4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Other debtors	15,725	13,727
Prepayments	<u>1,582</u>	<u>2,111</u>
	<u>17,307</u>	<u>15,838</u>

Other debtors include £13,725 rent deposit held by the landlord that can be used in the event of a default.

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Trade creditors	11,976	28,060
Amounts owed to group undertakings	1,234,159	1,161,159
VAT	1,356	555
Accruals and deferred income	<u>6,000</u>	<u>6,000</u>
	<u>1,253,491</u>	<u>1,195,774</u>

**6. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2019 £	2018 £
Within one year	51,188	49,500
Between one and five years	108,000	108,000
In more than five years	<u>297,000</u>	<u>324,000</u>
	<u>456,188</u>	<u>481,500</u>

**Notes to the Financial Statements - continued**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**7. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006**

The Report of the Auditors was unqualified.

**Emphasis of Matter**

In forming our opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosure made in the Directors' Report and note 2 to the financial statements concerning the company's ability to continue as a going concern. The company incurred a net loss of £86,649 during the year ended 31 March 2019 and, at that date, the company's current liabilities exceed its total assets by £1,164,866 and it had net current liabilities of £1,233,023. These conditions, along with the other matters explained in note 2 to the the financial statements, indicate the existence of a material uncertainty which may cast significant doubt about the company's ability to continue as a going concern. The financial statements do not include the adjustments that would result if the company was unable to continue as a going concern.

Mukesh Desai (Senior Statutory Auditor)  
for and on behalf of Butler & Co LLP

**8. RELATED PARTY DISCLOSURES**

Included in creditors payable within one year is an amount of £797,118 (2018: £797,118) which is due to the parent company, Dr. Batras' Positive Health Clinic Private Limited.

Included in creditors payable within one year is £437,041 (2018: £364,041) advanced by Dr. Batras' Positive Health Clinic FZLLC Dubai, a company under the common control of the parent company.

The amounts are repayable on demand.

**9. ULTIMATE CONTROLLING PARTY**

By virtue of his shareholding in the parent company, Dr Mukesh Batra is considered to be the ultimate controlling party of the company.

**10. ULTIMATE PARENT COMPANY**

The company's parent undertaking which draws up the consolidated financial statements is Dr. Batra's Positive Health Clinic Private Ltd., a company registered in India.

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.