

**REGISTERED NUMBER: 07571387 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2018**  
**FOR**  
**THE UPTON HEALTHCARE ALLIANCE (UHA)**  
**LIMITED**

**THE UPTON HEALTHCARE ALLIANCE (UHA)  
LIMITED (REGISTERED NUMBER: 07571387)**

**CONTENTS OF THE FINANCIAL STATEMENTS  
for the year ended 31 May 2018**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

**THE UPTON HEALTHCARE ALLIANCE (UHA)  
LIMITED**

**COMPANY INFORMATION**  
for the year ended 31 May 2018

**DIRECTORS:**

Dr J S Sulh  
Dr R J Hall  
K S Saundh  
Dr B W Peck  
Dr J G Evers  
Dr C P Harvey

**REGISTERED OFFICE:**

Griffins Court  
24-32 London Road  
NEWBURY  
Berkshire  
RG14 1JX

**REGISTERED NUMBER:**

07571387 (England and Wales)

**ACCOUNTANTS:**

Wilkins Kennedy  
Accountants  
Griffins Court  
24-32 London Road  
NEWBURY  
Berkshire  
RG14 1JX

**THE UPTON HEALTHCARE ALLIANCE (UHA)  
LIMITED (REGISTERED NUMBER: 07571387)**

**BALANCE SHEET  
31 May 2018**

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		10,599		14,385
<b>CURRENT ASSETS</b>					
Stocks		39,000		25,589	
Debtors	5	203,905		236,266	
Cash at bank and in hand		<u>7,083</u>		<u>11,158</u>	
		249,988		273,013	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>185,272</u>		<u>174,680</u>	
<b>NET CURRENT ASSETS</b>			<u>64,716</u>		<u>98,333</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			75,315		112,718
<b>PROVISIONS FOR LIABILITIES</b>			<u>2,203</u>		<u>2,203</u>
<b>NET ASSETS</b>			<u>73,112</u>		<u>110,515</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		400		400
Retained earnings			<u>72,712</u>		<u>110,115</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>73,112</u>		<u>110,515</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 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 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
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

**THE UPTON HEALTHCARE ALLIANCE (UHA)  
LIMITED (REGISTERED NUMBER: 07571387)**

**BALANCE SHEET - continued  
31 May 2018**

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 18 February 2019 and were signed on its behalf by:

Dr R J Hall - Director

K S Saundh - Director

The notes form part of these financial statements

**THE UPTON HEALTHCARE ALLIANCE (UHA)  
LIMITED (REGISTERED NUMBER: 07571387)**

**NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 May 2018**

**1. STATUTORY INFORMATION**

The Upton Healthcare Alliance (UHA) 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

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

**Significant judgements and estimates**

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the period. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements (apart from those involving estimates) have had the most significant effect on amounts recognised in the financial statements.

Revenue recognition

The key judgement made by management in respect of revenue is the point at which that revenue should be recognised. Revenue is recognised when the significant risks and rewards of ownership of the goods have been transferred to the buyer.

Tangible Fixed Assets

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. Residual value assessments consider issues such as the remaining life of the asset and projected disposal values.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable net of VAT and trade discounts. Turnover relates to sales within the UK market. The policies adopted for the recognition of turnover are as follows:

Sales of goods

Turnover is recognised when significant risks and rewards of ownership of the goods have transferred to the buyer, the amount of turnover 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. This is usually on dispatch of the goods.

Rendering of services

When the outcome of a transaction can be estimated reliably, turnover from the rendering of services is recognised as the service is performed.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.  
Plant and machinery etc - 33% on cost and 25% on reducing balance

**THE UPTON HEALTHCARE ALLIANCE (UHA)  
LIMITED (REGISTERED NUMBER: 07571387)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 May 2018**

**2. ACCOUNTING POLICIES - continued**

**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.

**Impairments**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**Provisions**

Provisions are recognised when the company has a legal or constructive obligation at the report date as a result of a past event, it is probable that the company will be required to settle the obligation and the amount of the obligation can be reliably estimated.

Provisions are recognised at the best estimate of the amount required to settle the obligation at the reporting date.

**Short-term employee benefits**

Short-term employee benefits are recognised as an expense in the period in which they are incurred.

**Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 8 (2017 - 6) .

**THE UPTON HEALTHCARE ALLIANCE (UHA)  
LIMITED (REGISTERED NUMBER: 07571387)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 May 2018**

**4. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery etc £</b>
<b>COST</b>	
At 1 June 2017 and 31 May 2018	<u>51,379</u>
<b>DEPRECIATION</b>	
At 1 June 2017	36,994
Charge for year	<u>3,786</u>
At 31 May 2018	<u>40,780</u>
<b>NET BOOK VALUE</b>	
At 31 May 2018	<u>10,599</u>
At 31 May 2017	<u>14,385</u>

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

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade debtors	122,941	123,742
Other debtors	<u>80,964</u>	<u>112,524</u>
	<u><b>203,905</b></u>	<u><b>236,266</b></u>

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

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	7,425	5,431
Trade creditors	166,321	154,186
Taxation and social security	1,507	9,106
Other creditors	<u>10,019</u>	<u>5,957</u>
	<u><b>185,272</b></u>	<u><b>174,680</b></u>

**7. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			<b>2018</b>	<b>2017</b>
Number:	Class:	Nominal value: £1	<b>£</b>	<b>£</b>
400	Ordinary		<u><b>400</b></u>	<u><b>400</b></u>



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.