

**THE HEALTH CREATION ALLIANCE C.I.C.  
DIRECTORS' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2019**

Harris Accountancy Services Limited

Cobalt Square  
83 Hagley Road  
Birmingham  
West Midlands  
B16 8QG

**The Health Creation Alliance C.I.C.  
Directors' Report and Unaudited Financial Statements  
For The Year Ended 31 August 2019**

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**The Health Creation Alliance C.I.C.  
Company Information  
For The Year Ended 31 August 2019**

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<b>Directors</b>	Dr Brian Fisher Mr Peter Hay Miss Merron Simpson
<b>Company Number</b>	11536588
<b>Registered Office</b>	149-153 Alcester Road Moseley Birmingham West Midlands B13 8JP
<b>Accountants</b>	Harris Accountancy Services Limited Chartered Certified Accountants Cobalt Square 83 Hagley Road Birmingham West Midlands B16 8QG

**The Health Creation Alliance C.I.C.**  
**Company No. 11536588**  
**Directors' Report For The Year Ended 31 August 2019**

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The directors present their report and the financial statements for the year ended 31 August 2019.

**Statement of Directors' Responsibilities**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations. Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the 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 show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

**Directors**

The directors who held office during the year were as follows:

Dr Brian Fisher	APPOINTED	25/08/2018
Mr Peter Hay	APPOINTED	25/08/2018
Miss Merron Simpson	APPOINTED	25/08/2018

**Small Company Rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

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**Miss Merron Simpson**

Director

12/05/2020

**The Health Creation Alliance C.I.C.  
Accountant's Report  
For The Year Ended 31 August 2019**

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In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this 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 directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 August 2019 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

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12/05/2020

Harris Accountancy Services Limited  
Chartered Certified Accountants

Cobalt Square  
83 Hagley Road  
Birmingham  
West Midlands  
B16 8QG

**The Health Creation Alliance C.I.C.  
Income and Expenditure Account  
For The Year Ended 31 August 2019**

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	<b>Notes</b>	<b>2019</b>
		<b>£</b>
<b>TURNOVER</b>		51,403
Cost of sales		<u>(22,318)</u>
<b>GROSS SURPLUS</b>		29,085
Administrative expenses		<u>(14,039)</u>
<b>OPERATING SURPLUS AND SURPLUS BEFORE TAXATION</b>		15,046
Tax on Surplus		<u>(2,859)</u>
<b>SURPLUS AFTER TAXATION BEING SURPLUS FOR THE FINANCIAL YEAR</b>		<u><u>12,187</u></u>

The notes on pages 6 to 7 form part of these financial statements.

**The Health Creation Alliance C.I.C.  
Balance Sheet  
As at 31 August 2019**

	Notes	2019	
		£	£
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		18,023	
		18,023	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>3</b>	(5,836)	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			12,187
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			12,187
<b>NET ASSETS</b>			
Income and Expenditure Account			12,187
<b>MEMBERS' FUNDS</b>			12,187

For the year ending 31 August 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- 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 Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

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**Miss Merron Simpson**

Director

12/05/2020

The notes on pages 6 to 7 form part of these financial statements.

**The Health Creation Alliance C.I.C.  
Notes to the Financial Statements  
For The Year Ended 31 August 2019**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Taxation**

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

The tax currently payable is based on taxable surplus for the year. Taxable surplus differs from surplus as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year 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 surplus. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable surplus will be available against which those deductible timing 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 surplus 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. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in surplus or deficit, except when they related 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.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: NIL

**3. Creditors: Amounts Falling Due Within One Year**

	<b>2019</b>
	<b>£</b>
Corporation tax	2,859
Other creditors	2,077
Accruals and deferred income	900
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	5,836
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**The Health Creation Alliance C.I.C.  
Notes to the Financial Statements (continued)  
For The Year Ended 31 August 2019**

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**4. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**5. General Information**

The Health Creation Alliance C.I.C. is a private company, limited by guarantee, incorporated in England & Wales, registered number 11536588. The registered office is 149-153 Alcester Road, Moseley, Birmingham, West Midlands, B13 8JP.

**The Health Creation Alliance C.I.C.  
Detailed Income and Expenditure Account  
For The Year Ended 31 August 2019**

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	2019	
	£	£
<b>TURNOVER</b>		
Sales		51,403
<b>COST OF SALES</b>		
Direct Costs	22,318	
	<u>22,318</u>	
		<u>(22,318)</u>
<b>GROSS SURPLUS</b>		29,085
<b>Administrative Expenses</b>		
Subcontractor costs	10,850	
Staff training	993	
Travel expenses	565	
Rent	290	
Printing, postage and stationery	11	
Accountancy fees	900	
Subscriptions	68	
Sundry expenses	362	
	<u>362</u>	
		<u>(14,039)</u>
<b>OPERATING SURPLUS</b>		<u>15,046</u>
<b>SURPLUS BEFORE TAXATION</b>		<u>15,046</u>
<b>Tax on Surplus</b>		
Corporation tax charge	2,859	
	<u>2,859</u>	
		<u>(2,859)</u>
<b>SURPLUS AFTER TAXATION BEING SURPLUS FOR THE FINANCIAL YEAR</b>		<u><u>12,187</u></u>