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**LYNDEN HILL CLINICS LIMITED**

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**UNAUDITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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LYNDEN HILL CLINICS LIMITED

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COMPANY INFORMATION

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Director	D F Alzeera
Registered number	02841841
Registered office	Linden Hill Lane Kiln Green Berkshire RG10 9XP
Accountants	Donald Reid Limited Chartered Accountants 20 King Street Maidenhead Berkshire SL6 1DT

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LYNDEN HILL CLINICS LIMITED

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LYNDEN HILL CLINICS LIMITED  
REGISTERED NUMBER: 02841841

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Intangible assets	4	7,605	12,569
Tangible assets	5	261,882	95,278
		<u>269,487</u>	<u>107,847</u>
<b>Current assets</b>			
Debtors: amounts falling due within one year	6	134,012	169,765
Cash at bank and in hand	7	610,040	537,122
		<u>744,052</u>	<u>706,887</u>
Creditors: amounts falling due within one year	8	(373,853)	(330,461)
<b>Net current assets</b>		<u>370,199</u>	<u>376,426</u>
<b>Total assets less current liabilities</b>		<u>639,686</u>	<u>484,273</u>
<b>Provisions for liabilities</b>			
Deferred tax	9	(25,773)	(24,414)
		<u>(25,773)</u>	<u>(24,414)</u>
<b>Net assets</b>		<u><u>613,913</u></u>	<u><u>459,859</u></u>
<b>Capital and reserves</b>			
Called up share capital	10	100,000	100,000
Profit and loss account		513,913	359,859
		<u><u>613,913</u></u>	<u><u>459,859</u></u>

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**LYNDEN HILL CLINICS LIMITED**  
**REGISTERED NUMBER: 02841841**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 DECEMBER 2022**

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The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 29 September 2023.

**D F Alzeera**

Director

The notes on pages 3 to 12 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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**1. General information**

Lynden Hill Clinics Limited is a private company limited by shares. The company is registered in England and Wales and was incorporated in the United Kingdom. The registration number is 02841841. The registered office is Linden Hill Lane, Kiln Green, Berkshire, RG10 9XP.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

**2.2 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**2.3 Operating leases: the Company as lessee**

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

**2.4 Government grants**

Grants are accounted under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to profit or loss at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income.

Grants of a revenue nature are recognised in the Statement of income and retained earnings in the same period as the related expenditure.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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**2. Accounting policies (continued)**

**2.5 Interest income**

Interest income is recognised in profit or loss using the effective interest method.

**2.6 Finance costs**

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

**2.7 Pensions**

**Defined contribution pension plan**

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 payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance sheet. The assets of the plan are held separately from the Company in independently administered funds.

**2.8 Current and deferred taxation**

The tax expense for the year comprises current and deferred tax. Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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**2. Accounting policies (continued)**

**2.9 Intangible assets**

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

**2.10 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Plant and machinery	-	20%	Reducing balance
Fixtures and fittings	-	20%	Reducing balance
Computer equipment	-	33%	Reducing balance

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**2.11 Debtors**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**2.12 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.13 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.



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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**2. Accounting policies (continued)**

**2.14 Provisions for liabilities**

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to profit or loss in the year that the Company becomes aware of the obligation, and are measured at the best estimate at the balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance sheet.

**2.15 Financial instruments**

The Company has elected to apply the provisions of Section 11 "Basic Financial Instruments" of FRS 102 to all of its financial instruments.

The Company has elected to apply the recognition and measurement provisions of IFRS 9 Financial Instruments (as adopted by the UK Endorsement Board) with the disclosure requirements of Sections 11 and 12 and the other presentation requirements of FRS 102.

Financial instruments are recognised in the Company's Balance sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include trade and other receivables, cash and bank balances, are initially measured at their transaction price including transaction costs and are subsequently carried at their amortised cost using the effective interest method, less any provision for impairment, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Discounting is omitted where the effect of discounting is immaterial. The Company's cash and cash equivalents, trade and most other receivables due with the operating cycle fall into this category of financial instruments.

**Other financial assets**

Other financial assets, which includes investments in equity instruments which are not classified as subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the recognised transaction price. Such assets are subsequently measured at fair value with the changes in fair value being recognised in the profit or loss. Where other financial assets are not publicly traded, hence their fair value cannot be measured reliably, they are measured at cost less impairment.

**Financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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2. Accounting policies (continued)

2.15 Financial instruments (continued)

the assets of the Company after the deduction of all its liabilities.

Basic financial liabilities, which include trade and other payables, bank loans and other loans are initially measured at their transaction price after transaction costs. When this constitutes a financing transaction, whereby the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Discounting is omitted where the effect of discounting is immaterial.

Debt instruments are subsequently carried at their amortised cost using the effective interest rate method.

Trade payables are obligations to pay for goods and services that have been acquired in the ordinary course of business from suppliers. Trade payables are classified as current liabilities if the payment is due within one year. If not, they represent non-current liabilities. Trade payables are initially recognised at their transaction price and subsequently are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

3. Employees

The average monthly number of employees, including the director, during the year was as follows:

	2022	2021
	No.	No.
Employees	<u>65</u>	<u>59</u>

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LYNDEN HILL CLINICS LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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4. Intangible assets

	Computer software £
<b>Cost</b>	
At 1 January 2022	14,893
At 31 December 2022	<u>14,893</u>
<b>Amortisation</b>	
At 1 January 2022	2,324
Charge for the year on owned assets	4,964
At 31 December 2022	<u>7,288</u>
<b>Net book value</b>	
At 31 December 2022	<u><u>7,605</u></u>
<b>At 31 December 2021</b>	<u><u>12,569</u></u>

LYNDEN HILL CLINICS LIMITED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

5. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost or valuation</b>				
At 1 January 2022	127,303	147,890	26,029	301,222
Additions	-	199,065	6,910	205,975
At 31 December 2022	127,303	346,955	32,939	507,197
<b>Depreciation</b>				
At 1 January 2022	116,574	78,629	10,741	205,944
Charge for the year on owned assets	2,146	31,720	5,505	39,371
At 31 December 2022	118,720	110,349	16,246	245,315
<b>Net book value</b>				
At 31 December 2022	8,583	236,606	16,693	261,882
<b>At 31 December 2021</b>	10,729	69,261	15,288	95,278

LYNDEN HILL CLINICS LIMITED

NOTES TO THE FINANCIAL STATEMENTS  
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6. Debtors

	2022 £	2021 £
Trade debtors	49,295	53,211
Amounts owed by group undertakings	901	84,901
Other debtors	20,007	18,807
Prepayments and accrued income	57,463	9,664
Tax recoverable	6,346	3,182
	<u>134,012</u>	<u>169,765</u>

7. Cash and cash equivalents

	2022 £	2021 £
Cash at bank and in hand	610,040	537,122
	<u>610,040</u>	<u>537,122</u>

8. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	139,563	80,970
Corporation tax	42,299	11,986
Other taxation and social security	59,114	150,695
Other creditors	12,127	7,185
Accruals and deferred income	120,750	79,625
	<u>373,853</u>	<u>330,461</u>

LYNDEN HILL CLINICS LIMITED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

9. Deferred taxation

	2022 £	2021 £
At beginning of year	(24,414)	(11,374)
Charged to profit or loss	(1,359)	(13,040)
<b>At end of year</b>	<b>(25,773)</b>	<b>(24,414)</b>

The provision for deferred taxation is made up as follows:

	2022 £	2021 £
Accelerated capital allowances	(26,810)	(25,446)
Pension unpaid	1,037	1,032
	<b>(25,773)</b>	<b>(24,414)</b>

10. Share capital

	2022 £	2021 £
<b>Allotted, called up and fully paid</b>		
100,000 (2021 - 100,000) Ordinary shares of £1.00 each	<b>100,000</b>	<b>100,000</b>

11. Pension commitments

The Company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund and amounted to £27,170 (2021: £24,764). Contributions totalling £12,127 (2021: £7,185) were payable to the fund at the balance sheet date and are included in creditors.

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LYNDEN HILL CLINICS LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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**12. Related party transactions**

At year end, included in debtors, is an amount of £901 (2021: £84,901) owed to the parent company. During the year, rent of £324,000 (2021: £324,000) has been charged by the parent company.

At the year-end, included in other debtors is £19,167 (2021: £18,791) owed to the company by a director.

**13. Controlling party**

The parent company of Lynden Hill Clinics Limited is Healthlink Limited, a company incorporated in the Isle of Man, who own 90% of the share capital. The ultimate controlling party is D F Alzeera.

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.