

## HEALTH & EDUCATION ACADEMY LIMITED

**The report of the trustees for the period from 01 April 2023 to 31 March 2024**

### Introduction

The trustees who are also the directors of the Charity for the purposes of Companies Act, submit their annual report & the financial statements for the year ended 31 March 2024.

**Full name:** Health & Education Academy Ltd

The legal registration details are :-

<i>Date of incorporation</i>	31/03/2014
<i>Company Registration Number</i>	08969047
<i>The Registered Office is</i>	Hough End Hall, 95 Mauldeth Road West, Chorlton Cum Hardy, Manchester M21 7RL
<i>Charity Registration Number</i>	1158946

### Objectives and Activities of the Charity

***The charity's aims including the changes or differences it seeks to make through its activities.***

#### ***An explanation of the charity's main objectives for the year.***

THE RELIEF OF SICKNESS AND PRESERVATION OF HEALTH FOR THE PUBLIC BENEFIT OF THE PEOPLE FROM SOUTH ASIAN COMMUNITIES, IN PARTICULAR BUT NOT EXCLUSIVELY BY PROVISION OF GENERIC HEALTH ADVICE BY MEDICAL AND RELATED PROFESSIONALS ON BUILDING HEALTHY LIFE STYLES AND NEED TO HAVE REGULAR HEALTH CHECK UP, COMPLIANCE WITH TREATMENT, SCREENINGS, BALANCED DIET, VACCINATION, GOOD HYGIENIC CONDITIONS AND REGULAR EXERCISE ACCORDING TO THEIR CULTURAL NEEDS BY ARRANGING EDUCATION SEMINARS AND WORKSHOPS ON HEALTH, SAFETY AND WELL BEING ALONG WITH ENCOURAGING THE AMATEUR SPORT AND LEISURE TIME ACTIVITIES.

### ***Share Capital***

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

**The members of the Board of Trustees of the Charity during the year ended 31st March 2024 were :-**

Dr Tahir Pasha  
Ms. Sarah Pasha  
Mr. Arshad Khan  
Mr. Sajjad Anwar

**The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:-**

Dr Tahir Pasha  
Ms. Sarah Pasha  
Mr. Arshad Khan  
Mr. Sajjad Anwar

## **Statement of Directors' and Trustees' Responsibilities**

### **PRINCIPAL FUNDING SOURCES**

The funding sources for the charitable company include invoiced fees for services to local authorities in London and Bristol, grants from trusts and foundations and income through other fundraising activities such as art auctions and artwork sales.

### **STATEMENT OF THE RESPONSIBILITIES OF THE TRUSTEES**

The Trustees, who are the charitable company's directors under company law, are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the results of the charitable company for that period. In preparing these financial statements the Trustees are required to: select suitable accounting policies and then apply them consistently; make judgements and 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 Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **SMALL COMPANY EXEMPTIONS**

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005), the provisions of the Charities Act and in accordance with the special provision for small companies under Part 15 of the Companies Act 2006.

### **STATEMENT OF EXEMPTION FROM AUDIT**

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act.

### **Method of preparation of accounts**

These accounts have been prepared in accordance with the provisions applicable to company's subject to the small companies regime.

**This report was approved by the board of trustees on 25.12.2024.**

**Tahir Pasha**  
**Director and Trustee**





Health & Education Academy Limited		1158946		
Annual accounts for the period				
Period start date	01/04/2023	To	Period end date	31/03/2024

Section A

Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2024	Prior year funds 2023
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	286,799	-	-	286,799	244,156
<b>Total</b>	S07	286,799	-	-	286,799	244,156
Resources expended (Note 6 & 11)						
Expenditure on:						
Support Cost	S11	176,811	-	-	176,811	170,662
Other	S12	77,463			77,463	63,787
<b>Total</b>	S13	254,274	-	-	254,274	234,449
Net income/(expenditure) before investment gains/(losses)	S14	32,525	-	-	32,525	9,707
Net gains/(losses) on investments	S15	-	-	-	-	-
<b>Net income/(expenditure)</b>	S16	32,525	-	-	32,525	9,707
<b>Net movement in funds</b>	S21	32,525	-	-	32,525	9,707
Reconciliation of funds:						
Total funds brought forward	S22	1,014,724	-	-	1,014,724	1,005,017
<b>Total funds carried forward</b>	S23	1,047,249	-	-	1,047,249	1,014,724

## Section B Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£ F01	£ F02	£ F03	£ F04	£ F05
<b>Fixed assets</b>							
<b>Tangible assets</b>	(Note 14)	B02	917,904	-	-	917,904	918,454
<b>Total fixed assets</b>		B05	917,904	-	-	917,904	918,454
<b>Current assets</b>							
<b>Debtors</b>	(Note 19)	B07	147,830	-	-	147,830	116,078
<b>Cash at bank and in hand</b>	(Note 24)	B09	1,236	-	-	1,236	8,541
<b>Total current assets</b>		B10	149,066	-	-	149,066	124,619
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	8,221	-	-	8,221	16,849
<b>Net current assets/(liabilities)</b>		B12	140,845	-	-	140,845	107,770
<b>Total assets less current liabilities</b>		B13	1,058,749	-	-	1,058,749	1,026,224
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	11,500	-	-	11,500	11,500
<b>Total net assets or liabilities</b>		B16	1,047,249	-	-	1,047,249	1,014,724
<b>Funds of the Charity</b>							
<b>Unrestricted funds(Previous year Surplus)</b>		B19	1,014,724	-	-	1,014,724	1,005,017
<b>Unrestricted funds(This year Surplus)</b>			32,525	-	-	32,525	9,707
<b>Revaluation reserve</b>		B20	-	-	-	-	-
<b>Total funds</b>		B21	1,047,249	-	-	1,047,249	1,014,724

**Note 2                      Accounting policies**

*Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.*

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

**Please provide a description  
of the nature of each change  
in accounting policy**

N/A
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## Note 2 Accounting policies

### 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		✓	✓	✓
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		✓	✓	✓
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		✓	✓	✓
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		✓	✓	✓
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes	No	N/a
		✓	✓	✓
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
			✓	✓
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		✓	✓	✓
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.  The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.  Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.  Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.  Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		✓	✓	✓
		✓	✓	✓
		✓	✓	✓
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.  Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		✓	✓	✓
		✓	✓	✓
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
		✓	✓	
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		✓		✓
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		✓	✓	✓
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		✓	✓	✓
		✓	✓	✓

<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
<b>2.3 EXPENDITURE AND LIABILITIES</b>								
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.  Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td></td></tr> </table>	Yes	No	N/a	✓	✓	
Yes	No	N/a						
✓	✓							
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td></td></tr> </table>	Yes	No	N/a	✓	✓	
Yes	No	N/a						
✓	✓							
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
<b>2.4 ASSETS</b>								
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least <input type="text"/>	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
	They are valued at cost.							
	The depreciation rates and methods used are disclosed in note 9.2.							
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
	They are valued at cost.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
	They are valued at cost.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.  Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
		<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td></td></tr> </table>	Yes	No	N/a	✓	✓	
Yes	No	N/a						
✓	✓							



Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		✓	✓	✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		✓	✓	✓

Note 3                      Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts	286,799	-	-	286,799	244,156
	Gift Aid		-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations					
	-	-	-	-	-	
Total		286,799	-	-	286,799	244,156
TOTAL INCOME		286,799	-	-	286,799	244,156

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 6**                      **Analysis of expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Support Cost</b>								
Depreciation:	550			550	4,122	-	-	4,122
Staff Cost:	105,361			105,361	93,402			93,402
Premises Cost:				-				
Rent	12,000			12,000	12,000			12,000
Rates	3,322			3,322	6,000			6,000
Light and heat	20,982			20,982	16,823			16,823
Travel & subsistence	1,425			1,425	3,442			3,442
Cleaning	832			832	-			-
General administrative expenses:								
Telephone & internet	684			684	991			991
Postage	23			23	15			15
Sationery and printing	600			600				-
Courier services	62			62	1,033			1,033
Subscriptions	144			144				-
Insurance				-	1,400			1,400
Repair and maintenance	30,826			30,826	17,283			17,283
Legal & professional cost:				-				-
Other legal and professional	-			-	14,151			14,151
				-				-
<b>Total support Cost</b>	<b>176,811</b>	<b>-</b>	<b>-</b>	<b>176,811</b>	<b>170,662</b>	<b>-</b>	<b>-</b>	<b>170,662</b>
<b>Other</b>								-
Other direct cost	77,463			77,463	63,787			63,787
<b>Total other cost</b>	<b>77,463</b>			<b>77,463</b>	<b>63,787</b>			<b>63,787</b>
<b>TOTAL EXPENDITURE</b>	<b>254,274</b>	<b>-</b>	<b>-</b>	<b>254,274</b>	<b>234,449</b>	<b>-</b>	<b>-</b>	<b>234,449</b>

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<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 11**                      **Paid employees**  
*Please complete this note if the charity has any employees.*

**11.1 Staff Costs**

	This year £	Last year £
Salaries and wages	105,361	93,402
<b>Total staff costs</b>	105,361	93,402

**This year:**

**Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party**

N/A

**Last year:**

**Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party**

N/A

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

**No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000**

N/A

**Section C****Notes to the accounts****(cont)****Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	940,060	20,416	5,500	965,976
Additions	-	-		-	-
At end of the year	-	940,060	20,416	5,500	965,976

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>				10%	
At beginning of the year	-	24,906	20,416	2,200	47,522
Depreciation	-	-		550.00	550
At end of the year	-	24,906	20,416	2,750	48,072

**14.3 Net book value**

Net book value at the beginning of the year	-	915,154		3,300	
Net book value at the end of the year	-	915,154	-	2,750	917,904

Section C	Notes to the accounts	(cont)
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**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

**Trade debtors**

**Prepayments and accrued income**

**Other debtors**

**Total**

This year	Last year
£	£
-	-
147,830.0	116,078.0
-	-
147,830.0	116,078.0

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 20**                      **Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

**Accruals for grants payable**

**Other creditors**

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
	-	-	-
8,221	16,849	11,500	11,500
<b>Total</b>	<b>8,221</b>	<b>11,500</b>	<b>11,500</b>

Section C	Notes to the accounts	(cont)
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Note 24                      Cash at bank and in hand

Cash at bank and on hand  
Total

This year £	Last year £
1,236	8,541
1,236	8,541



**HEALTH & EDUCATION ACADEMY LTD  
FOR THE YEAR ENDED 31 MARCH 2024  
INDEPENDENT EXAMINER REPORT**

Accotax Accountants & Tax Consultants was appointed as the charitable company's independent examiner during the year and has expressed willingness to continue in that capacity.

We report on the accounts for the period from 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024

**Respective Responsibilities of Trustees and Examiner**

The trustees of the charity, who are also its directors for the purposes of company law, are responsible for ensuring that financial statements are prepared in accordance with the Charities Act 2011 and the Companies Act 2006. The trustees have determined that the charity does not require a full audit under the applicable law but is eligible for independent examination, based on the income and asset thresholds set out in the Charities Act 2011.

As the independent examiner, it is my responsibility to:

- Conduct an examination of the accounts in accordance with section 145 of the Charities Act 2011.
- Follow the Directions and guidance issued by the Charity Commission under section 145(5)(b) of the Charities Act 2011.
- Report on any matters arising that should be brought to the attention of the trustees or the public.

**Basis of Independent examiner's report**

My examination was conducted in line with the Charities Act 2011 and the Charity Commission's guidelines. It involved:

- Reviewing the charity's accounting records.
- Comparing the financial statements against the records kept.
- Seeking explanations from the trustees where necessary regarding unusual or significant entries.

This examination is less extensive than an audit and does not provide the same level of assurance. Consequently, I do not express an opinion on whether the financial statements present a 'true and fair view,' but my findings are limited to the following statements.

### **Independent examiner's statement**

Based on my examination, no issues have come to my attention that would:

- Lead me to believe that the charity has not kept proper accounting records in accordance with section 386 of the Companies Act 2006; or that the financial statements do not align with those records or fail to comply with section 396 of the Companies Act 2006.
- Suggest that further details are required to ensure the financial statements provide an accurate and complete understanding, in accordance with the Charities (Accounts and Reports) Regulations 2008 and the Statement of Recommended Practice (SORP) applicable to charities preparing accounts on an accruals basis.

### **Independent Examiner's Details**

**Independent Examiner's Name:** Mr. Waqas Sagar

**Signature:**



**Professional Qualification:** FCCA, ACA

**Independent Examiner's Address:** 12 London Road Morden, SM4 5BQ

**Date:** 30/12/2024