INTERNATIONAL CARE DELIVERY ALLIANCE LIMITED

(A Company Limited by Guarantee)

DIRECTOR'S REPORT AND UNAUDITED FINANCIAL STATEMENTS

PAGES FOR FILING WITH THE REGISTRAR

FOR THE YEAR ENDED 28 FEBRUARY 2017

Company Registration No. 08409313 (England and Wales)

SHELLEY STOCK HUTTER LLP
Chartered Accountants
1st Floor
7 - 10 Chandos Street
London
W1G 9DQ

INTERNATIONAL CARE DELIVERY ALLIANCE LIMITED

(A Company Limited by Guarantee)

REGISTERED NUMBER:08409313

BALANCE SHEET

AS AT 28 FEBRUARY 2017

	Note		28 February 2017 £		29 February 2016 £
Current assets					
Debtors: amounts falling due within one year	**4**	6,480		9,089	
Cash at bank and in hand	**5**	2,606		3,906	
		9,086		12,995	
Creditors: amounts falling due within one year	**6**	(2,160)		(1,300)	
Net current assets			6,926		11,695
Total assets less current liabilities			6,926		11,695
Net assets			6,926		11,695
Capital and reserves					
Profit and loss account			6,926		11,695
			6,926		11,695

The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and mem Company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies 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 r

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

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

.....

Dr C Sammut Alessi

Director

Date: 30 November 2017

The notes on pages 2 to 6 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2017

1. General information

International Care Delivery Alliance Ltd is a private company limited by shares and registered in England and Wales. The Com 08409313 and the Company's registered office is 20 Cavendish Square 5th Floor, London, W1G 0RN,

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 accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK 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 Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value adde The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership n goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance wit 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. Accounting policies (continued)

2.3 Debtors

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

2.4 Cash and cash equivalents

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

2.5 Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and l debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordi

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts r initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest m are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instru transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present va discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Investments in non-convertible preference shares and in non-puttable ordinary and preference shares are measured:

- at fair value with changes recognised in the Statement of Income and Retained Earnings if the shares are publicly t otherwise be measured reliably;
- at cost less impairment for all other investments.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objectiv objective evidence of impairment is found, an impairment loss is recognised in the Statement of Income and Retained Earnir

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asse balance sheet date.

2. Accounting policies (continued)

2.5 Financial instruments (continued)

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable ri amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Deriva at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. C derivatives are recognised in profit or loss in finance costs or income as appropriate. The company does not currently interest rate and foreign exchange derivatives.

2.6 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. Employees

Staff costs were as follows:

The average monthly number of employees, including directors, during the year was 1 (2016 - 1).

4. Debtors

	28 February 2017 £	29 February 2016 £
Other debtors	6,480	9,089
	6,480	9,089

5. Cash and cash equivalents

	28 February 2017 £	29 February 2016 £
Cash at bank and in hand	2,606	3,906
	2,606	3,906

6. Creditors: Amounts falling due within one year

	28 February 2017 £	29 February 2016 £
Accruals and deferred income	2,160	1,300
	2,160	1,300

7. Company status

The company is a private company limited by guarantee and consequently does not have share capital. Each of the membe amount not exceeding £1 towards the assets of the company in the event of liquidation.

8. Related party transactions

During the year, £nil (2016: £nil) of company's turnover were banked into NAPC Services Limited and the company made payments totalling £3,500 (2016: £8,739) to NAPC Services Ltd. NAPC Services Ltd invoiced the company totalling £3,500 (2016: £5,000) under normal course of business and paid expenses totalling £340 (2016: £3,739) on behalf of the company. As at the balance sheet date £6,481 (2016 £9,089) was owed by NAPC Services Limited. NAPC Services Limited is a trading arm for The National Association of Primary Care which has no ultimate controlling party.

9. Controlling party

During the period the controlling party is The National Association of Primary Care. The National Association of Primary Care controlled by executive committee.

10. First time adoption of FRS 102

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on equity or profit or loss.

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.