

Unaudited Financial Statements  
for the Year Ended 31 December 2021  
for  
ALLEN CARR'S EASYWAY (INTERNATIONAL) LTD

Contents of the Financial Statements  
for the year ended 31 December 2021

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	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3
Chartered Accountants' Report	6

ALLEN CARR'S EASYWAY (INTERNATIONAL) LTD

Company Information  
for the year ended 31 December 2021

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**Directors:**  
R Hayley  
M Lewis  
J C Dicey

**Secretary:**  
M Lewis

**Registered office:**  
Park House  
14 Pepys Road  
Raynes Park  
London  
SW20 8NH

**Registered number:**  
02423347 (England and Wales)

**Accountants:**  
Haines Watts  
Chartered Accountants  
Aissela  
46 High Street  
Esher  
Surrey  
KT10 9QY

Balance Sheet  
31 December 2021

	Notes	2021 £	2020 £
<b>Current assets</b>			
Debtors	7	764,469	610,080
Cash at bank and in hand		<u>1,239,092</u>	<u>900,887</u>
		2,003,561	1,510,967
<b>Creditors</b>			
Amounts falling due within one year	8	<u>1,381,936</u>	<u>694,033</u>
<b>Net current assets</b>		<u>621,625</u>	<u>816,934</u>
<b>Total assets less current liabilities</b>		621,625	816,934
<b>Creditors</b>			
Amounts falling due after more than one year	9	<u>-</u>	<u>216,667</u>
<b>Net assets</b>		<u>621,625</u>	<u>600,267</u>
<b>Capital and reserves</b>			
Called up share capital	10	200,000	200,000
Retained earnings		<u>421,625</u>	<u>400,267</u>
<b>Shareholders' funds</b>		<u>621,625</u>	<u>600,267</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 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
- (b) 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 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 24 August 2022 and were signed on its behalf by:

J C Dicey - Director

1. **Statutory information**

Allen Carr's Easyway (International) Ltd 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.

The presentation currency of the financial statements is the Pound Sterling (£).

2. **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006.

3. **Accounting policies**

**Basis of preparing the financial statements**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities measured at fair value through profit and loss.

**Going concern**

The directors have considered the impact of and response to the Covid19 pandemic, including the company's available resources and ability to adjust the company's operations as required. The company will be able to continue to operate for the foreseeable future.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Revenue recognition**

The turnover shown in the profit and loss account represents fees and royalties receivable for services provided and goods sold during the year.

**Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Goodwill - amortised over 20 years

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**Foreign currencies**

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains and losses being taken to the profit and loss account.

Notes to the Financial Statements - continued  
for the year ended 31 December 20214. **Employees and directors**

The average number of employees during the year was 15 (2020 - 14 ) .

5. **Intangible fixed assets**

**Goodwill**  
**£**

**Cost**

At 1 January 2021  
and 31 December 2021

193,065

**Amortisation**

At 1 January 2021  
and 31 December 2021

193,065

**Net book value**

At 31 December 2021  
At 31 December 2020

-  
-

6. **Tangible fixed assets**

**Fixtures  
and  
fittings**  
**£**

**Cost**

At 1 January 2021  
and 31 December 2021

72,120

**Depreciation**

At 1 January 2021  
and 31 December 2021

72,120

**Net book value**

At 31 December 2021  
At 31 December 2020

-  
-

7. **Debtors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	685,286	553,710
Other debtors	15,095	16,650
Tax	17,937	6,884
Prepayments	46,151	32,836
	<u>764,469</u>	<u>610,080</u>

Notes to the Financial Statements - continued  
for the year ended 31 December 2021

## 8. Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loans and overdrafts	-	33,333
Trade creditors	47,534	107,329
Amounts owed to group undertakings	27,749	20,169
Social security and other taxes	19,679	20,592
Other creditors	7,821	5,352
Directors' current accounts	2,157	423
Accrued expenses	1,276,996	506,835
	<u>1,381,936</u>	<u>694,033</u>

## 9. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Bank loans - 1-2 years	-	50,000
Bank loans - 2-5 years	-	150,000
Bank loans more 5 yr by instal	-	16,667
	<u>-</u>	<u>216,667</u>

Amounts falling due in more than five years:

Repayable by instalments		
Bank loans more 5 yr by instal	<u>-</u>	<u>16,667</u>

## 10. Called up share capital

## Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2021	2020
			£	£
200,000	Ordinary	£1	<u>200,000</u>	<u>200,000</u>

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Allen Carr's Easyway (International) Ltd for the year ended 31 December 2021 which comprise the Profit and Loss Account, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Allen Carr's Easyway (International) Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Allen Carr's Easyway (International) Ltd and state those matters that we have agreed to state to the Board of Directors of Allen Carr's Easyway (International) Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Allen Carr's Easyway (International) Ltd and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Allen Carr's Easyway (International) Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Allen Carr's Easyway (International) Ltd. You consider that Allen Carr's Easyway (International) Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Allen Carr's Easyway (International) Ltd. 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 statutory financial statements.

Haines Watts  
Chartered Accountants  
Aissela  
46 High Street  
Esher  
Surrey  
KT10 9QY

24 August 2022



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.