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**WALLER LIMITED**

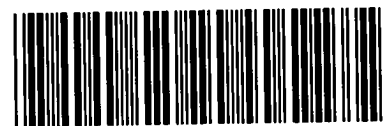
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**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2017**



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**WALLER LIMITED**  
**REGISTERED NUMBER: 05041675**

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**BALANCE SHEET**  
**AS AT 31 MARCH 2017**

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	Note	2017 £	2016 £
<b>Total assets less current liabilities</b>		-	-
<b>Net assets</b>		-	-
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		(100)	(100)
		-	-

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 comprehensive income 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 30 June 2017.



**P P MacQuillan**

Director

The notes on pages 2 to 3 form part of these financial statements.

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## WALLER LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

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#### 1. General information

Waller Limited is a private company limited by shares. The company is incorporated in England & Wales and has the company number 05041675. The registered office address and principal place of business is Greypoint, Cardiff Business Park, Cardiff, Wales, CF14 5WF. The company did not trade and remained dormant during the year.

#### 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.

##### 2.2 Financial reporting standard 102 - reduced disclosure exemptions

The company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d).

This information is included in the consolidated financial statements of Cliffe Medical Limited as at 31 March 2017 and these financial statements may be obtained from Companies House, Crown Way, Cardiff, CF14 3UZ.

##### 2.3 Impairment of fixed assets and goodwill

Assets that are subject to depreciation or amortisation are assessed at each balance sheet date to determine whether there is any indication that the assets are impaired. Where there is any indication that an asset may be impaired, the carrying value of the asset (or cash-generating unit to which the asset has been allocated) is tested for impairment. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's (or CGU's) fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (CGUs). Non-financial assets that have been previously impaired are reviewed at each balance sheet date to assess whether there is any indication that the impairment losses recognised in prior periods may no longer exist or may have decreased.

##### 2.4 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated provision for impairment.

#### 3. Share capital

	2017 £	2016 £
<b>Shares classified as equity</b>		
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	100	100

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**WALLER LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2017**

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**3. Share capital (continued)**

**4. Related party transactions**

The company is a wholly owned subsidiary of Cliffe Medical Limited and has taken advantage of the exemptions provided by FRS 102 not to disclose transactions with other wholly owned subsidiaries within the group.

**5. Post balance sheet events**

There were no post balance sheet events.

**6. Controlling party**

The company's ultimate parent undertaking is Eakin Investments Limited, a company incorporated in the Isle of Man. Eakin Investments Limited is controlled by the trustees of the Eakin Family Trust.

**7. Auditors' information**

The Independent Auditor's Report was unqualified. The name of the Senior Statutory Auditor who signed the audit report was Mr Jonathan R Bethel who signed for and on behalf of Miscampbell & Co., Statutory Auditor.