

REGISTERED NUMBER: 08266958 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2017

FOR

ALASTAIR CHRISTIE LIMITED

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for the year ended 31 October 2017**

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ALASTAIR CHRISTIE LIMITED
COMPANY INFORMATION
for the year ended 31 October 2017

DIRECTOR:	Mr A P Christie
REGISTERED OFFICE:	12 Sheffield Close Bishopstoke Hampshire SO50 6NP
REGISTERED NUMBER:	08266958 (England and Wales)
ACCOUNTANTS:	Rothman Pantall LLP Chartered Accountants 10 St Ann Street Salisbury Wiltshire SP1 2DN
BANKERS:	HSBC Plc 19 Minster Street Salisbury Wiltshire SP1 1TE

BALANCE SHEET
31 October 2017

	Notes	31.10.17 £	£	31.10.16 £	£
FIXED ASSETS					
Tangible assets	4		360		797
CURRENT ASSETS					
Debtors	5	68,412		39,289	
Cash at bank		<u>1,804</u>		<u>316</u>	
		70,216		39,605	
CREDITORS					
Amounts falling due within one year	6	<u>32,463</u>		<u>27,251</u>	
NET CURRENT ASSETS			<u>37,753</u>		<u>12,354</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>38,113</u>		<u>13,151</u>
CAPITAL AND RESERVES					
Called up share capital			125		1
Retained earnings			<u>37,988</u>		<u>13,150</u>
SHAREHOLDERS' FUNDS			<u>38,113</u>		<u>13,151</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director on 25 July 2018 and were signed by:

Mr A P Christie - Director

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 October 2017

1. STATUTORY INFORMATION

Alastair Christie Limited 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. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Turnover

Turnover represents the value of consultancy services provided to the company's customers during the year net of value added tax and discounts.

Turnover is recognised upon completion of work at which time the customer is invoiced and the significant risks and rewards of ownership of the work undertaken have transferred to the customer.

Profit is recognised on long term contracts when the final outcome can be assessed with reasonable certainty by including turnover and related costs within the profit and loss account dependant upon the stage of completion of the contract at the balance sheet date.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 33% on cost and 20% on cost

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

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price).

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 October 2017

2. ACCOUNTING POLICIES - continued**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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2016 - 1) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 November 2016 and 31 October 2017	<u>6,385</u>
DEPRECIATION	
At 1 November 2016	5,588
Charge for year	<u>437</u>
At 31 October 2017	<u>6,025</u>
NET BOOK VALUE	
At 31 October 2017	<u>360</u>
At 31 October 2016	<u>797</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.17 £	31.10.16 £
Trade debtors	11,400	24,000
Amounts recoverable on contract	11,022	-
Other debtors	<u>45,990</u>	<u>15,289</u>
	<u>68,412</u>	<u>39,289</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.17 £	31.10.16 £
Taxation and social security	27,274	23,869
Other creditors	<u>5,189</u>	<u>3,382</u>
	<u>32,463</u>	<u>27,251</u>

7. RELATED PARTY DISCLOSURES

At the beginning of the year a director owed the company the sum of £14,962. This was repaid in full in November 2017.

During the year a new loan of £44,855 was advanced to a director. Interest of £804 was charged on this loan at commercial rates and an amount of £45,659 was owed to the company at the balance sheet date.

This amount was repaid in full during July 2018.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 October 2017

8. FIRST YEAR ADOPTION

The company transitioned from UK GAAP to FRS 102 Section 1A on 1 November 2015.

There have been no changes to accounting policies arising from the transition.

The transition to FRS 102 Section 1A has had no effect on the company's equity at the date of transition, nor as at 31 October 2016.

The transition has had no effect on the company's profit for the year ended 31 October 2016.

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR
ON THE UNAUDITED FINANCIAL STATEMENTS OF
ALASTAIR CHRISTIE LIMITED**

The following reproduces the text of the report prepared for the director 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 Director 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 Alastair Christie Limited for the year ended 31 October 2017 which comprise the Statement of Income and Retained Earnings, 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 director of Alastair Christie Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Alastair Christie Limited and state those matters that we have agreed to state to the director of Alastair Christie Limited 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 Alastair Christie Limited and its director for our work or for this report.

It is your duty to ensure that Alastair Christie Limited 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 Alastair Christie Limited. You consider that Alastair Christie Limited 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 Alastair Christie Limited. 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.

Rothman Pantall LLP
Chartered Accountants
10 St Ann Street
Salisbury
Wiltshire
SP1 2DN

Date:

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.