

**HENDO AND CO LTD Filleted  
Accounts Cover**

**HENDO AND CO LTD**

**Company No. 10984383**

**Information for Filing with The Registrar**

**30 September 2022**

**HENDO AND CO LTD Directors****Report Registrar**

The Directors present their report and the accounts for the year ended 30 September 2022.

**Principal activities**

The principal activity of the company during the year under review was consultancy services.

**Directors**

The Directors who served at any time during the year were as follows:

A. HENDERSON

N. HENDERSON

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

N. HENDERSON

Director

09 December 2022

**HENDO AND CO LTD Balance Sheet****Registrar****at 30 September 2022****Company No. 10984383**

	<b>Notes</b>	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
<b>Fixed assets</b>			
Tangible assets	4	56,633	75,970
Investments	5	100	-
		<u>56,733</u>	<u>75,970</u>
<b>Current assets</b>			
Debtors	6	262,692	7,750
Cash at bank and in hand		9,229	145,746
		<u>271,921</u>	<u>153,496</u>
<b>Creditors: Amount falling due within one year</b>	7	<u>(118,077)</u>	<u>(4,306)</u>
<b>Net current assets</b>		153,844	149,190
<b>Total assets less current liabilities</b>		<u>210,577</u>	<u>225,160</u>
<b>Net assets</b>		<u>210,577</u>	<u>225,160</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account	8	210,477	225,060
		<u>210,577</u>	<u>225,160</u>
<b>Total equity</b>		<u>210,577</u>	<u>225,160</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 30 September 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 09 December 2022

And signed on its behalf by:

N. HENDERSON

Director

09 December 2022

**HENDO AND CO LTD Notes to the  
Accounts Registrar  
for the year ended 30 September 2022**

**1 General information**

Its registered number is: 10984383

Its registered office is:

Ground Floor

Cromwell House

15 Andover Road

Winchester

SO23 7BT

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018) and the Companies Act 2006.

**2 Accounting policies**

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

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

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the Company; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

## **Tangible fixed assets and depreciation**

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Motor vehicles	25% Reducing balance
Furniture, fittings and equipment	25% Straight line

## **Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the profit and loss account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible timing differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Current or deferred tax for the year is recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

## **Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

## **Trade and other creditors**

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

### 3 Employees

	2022 Number	2021 Number
The average monthly number of employees (including directors) during the year was:	2	2

### 4 Tangible fixed assets

	Motor vehicles £	Fixtures, fittings and equipment £	Total £
<b>Cost or revaluation</b>			
At 1 October 2021	86,793	5,658	92,451
Additions	-	525	525
Disposals	-	(891)	(891)
At 30 September 2022	86,793	5,292	92,085
<b>Depreciation</b>			
At 1 October 2021	14,466	2,015	16,481
Charge for the year	18,082	1,149	19,231
Disposals	-	(260)	(260)
At 30 September 2022	32,548	2,904	35,452
<b>Net book values</b>			
At 30 September 2022	54,245	2,388	56,633
At 30 September 2021	72,327	3,643	75,970

### 5 Investments

	Investment in Subsidiaries £	Total £
<b>Cost or valuation</b>		
Additions	100	100
At 30 September 2022	100	100
<b>Provisions/Impairment</b>		
<b>Net book values</b>		
At 30 September 2022	100	100

### 6 Debtors

	2022 £	2021 £
Trade debtors	-	2,400
VAT recoverable	327	-
Other debtors	262,067	5,000
Prepayments and accrued income	298	350
	262,692	7,750

## 7 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Corporation tax	1,067	992
Other taxes and social security	-	1,928
Loans from directors	116,260	636
Accruals and deferred income	750	750
	<u>118,077</u>	<u>4,306</u>

## 8 Reserves

Profit and loss account - includes all current and prior period retained profits and losses.

## 9 Dividends

	2022	2021
	£	£
Dividends for the period:		
Dividends paid in the period	-	40,000
	<u>-</u>	<u>40,000</u>
Dividends by type:		
Equity dividends	-	40,000
	<u>-</u>	<u>40,000</u>

## 10 Related party disclosures

		2022	2021
		£	£
<b>Transactions with related parties</b>			
<i>Name of related party</i>	Ronima Limited		
<i>Description of relationship between the parties</i>	Subsidiary		
<i>Description of transaction and general amounts involved</i>	Loan		
<i>Amount due from/(to) the related party</i>		262,067	5,000
<i>Name of related party</i>	A. HENDERSON		
<i>Description of relationship between the parties</i>	Director		
<i>Description of transaction and general amounts involved</i>	Directors loan		
<i>Amount due from/(to) the related party</i>		(624)	(312)
<i>Provision for doubtful debts due from the related party</i>		-	-
<i>Amounts written off in the period in respect of debts from/(to) the related party</i>		-	-
<i>Name of related party</i>	N. HENDERSON		
<i>Description of relationship between the parties</i>	Director		
<i>Description of transaction and general amounts involved</i>	Directors loan		
<i>Amount due from/(to) the related party</i>		(115,636)	(324)
<i>Provision for doubtful debts due from the related party</i>		-	-
<i>Amounts written off in the period in respect of debts from/(to) the related party</i>		-	-



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