

COMPANY REGISTRATION NUMBER: 09971510

**Alistair Henderson Ltd**

**Filleted Unaudited Financial Statements**

**31 January 2017**

# **Alistair Henderson Ltd**

## **Financial Statements**

**Period from 26 January 2016 to 31 January 2017**

### **Contents**

### **Pages**

Officers and professional advisers

**1**

Chartered accountants report to the director on the preparation of the unaudited statutory financial statements

**2**

Statement of financial position

**3 to 4**

Notes to the financial statements

**5 to 8**

# **Alistair Henderson Ltd**

## **Officers and Professional Advisers**

<b>Director</b>	Mr A Henderson (Appointed 26 January 2016)
<b>Company secretary</b>	Nicole Henderson
<b>Registered office</b>	62 Chorley New Road Bolton Lancs BL1 4BY
<b>Accountants</b>	Hill Eckersley & Co. Ltd Chartered Accountants 62 Chorley New Road Bolton Lancashire BL1 4BY
<b>Bankers</b>	The Royal Bank of Scotland plc 46 - 48 Deansgate Bolton Lancashire BL1 1BH

# **Alistair Henderson Ltd**

## **Chartered Accountants Report to the Director on the Preparation of the Unaudited Statutory Financial Statements of Alistair Henderson Ltd**

### **Period from 26 January 2016 to 31 January 2017**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Alistair Henderson Ltd for the Period ended 31 January 2017, which comprise the statement of financial position 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 at [www.icaew.com/en/membership/regulations-standards-and-guidance](http://www.icaew.com/en/membership/regulations-standards-and-guidance). This report is made solely to the director of Alistair Henderson Ltd in accordance with the terms of our engagement letter dated 27 June 2016. Our work has been undertaken solely to prepare for your approval the financial statements of Alistair Henderson Ltd and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at [www.icaew.com/compilation](http://www.icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Alistair Henderson Ltd and its director for our work or for this report.

It is your duty to ensure that Alistair Henderson 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 Alistair Henderson Ltd. You consider that Alistair Henderson Ltd is exempt from the statutory audit requirement for the Period. We have not been instructed to carry out an audit or a review of the financial statements of Alistair Henderson 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.

Hill Eckersley & Co. Ltd Chartered Accountants

62 Chorley New Road Bolton Lancashire BL1 4BY

13 October 2017

# Alistair Henderson Ltd

## Statement of Financial Position

31 January 2017

			31 Jan 17
	Note	£	£
<b>Fixed assets</b>			
Tangible assets	6		456
<b>Current assets</b>			
Debtors	7	32,577	
Cash at bank and in hand		54,605	
		87,182	
<b>Creditors: amounts falling due within one year</b>	8	38,687	
<b>Net current assets</b>			48,495
<b>Total assets less current liabilities</b>			48,951
<b>Net assets</b>			48,951
<b>Capital and reserves</b>			
Called up share capital	9		200
Profit and loss account			48,751
<b>Members funds</b>			48,951

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the Period ending 31 January 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the Period in question in accordance with section 476 ;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

# **Alistair Henderson Ltd**

## **Statement of Financial Position *(continued)***

### **31 January 2017**

These financial statements were approved by the board of directors and authorised for issue on 13 October 2017 , and are signed on behalf of the board by:

Mr A Henderson

Director

Company registration number: 09971510

# **Alistair Henderson Ltd**

## **Notes to the Financial Statements**

**Period from 26 January 2016 to 31 January 2017**

### **1. General information**

Alistair Henderson Ltd is a private company limited by shares, registered in the United Kingdom number 09971510 . Its registered office is 62 Chorley New Road, Bolton, , , Lancs BL1 4BY. The principal activity of the company during the year was that of Orthopaedic Consultant . The company was incorporated on the 26th January 2016 and commenced trading on that date.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with the provisions of FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

### **3. Accounting policies**

#### **Basis of preparation**

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

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Transition to FRS 102**

The entity transitioned from previous UK GAAP to FRS 102 as at 1 February 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 12.

#### **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**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

#### **Income tax**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

#### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	15% reducing balance
-----------	---	----------------------

#### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units .

#### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund. When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.



#### 4. Employee numbers

The average number of persons employed by the company during the Period amounted to 4 .

#### 5. Dividends

Dividends paid during the Period (excluding those for which a liability existed at the end of the prior Period):

	31 Jan 17
	£
Equity dividends on ordinary shares	10,000

#### 6. Tangible assets

	Equipment	Total
	£	£
<b>Cost</b>		
Additions	462	462
	---	---
<b>At 31 January 2017</b>	462	462
	---	---
<b>Depreciation</b>		
Charge for the period	6	6
	---	---
<b>At 31 January 2017</b>	6	6
	---	---
<b>Carrying amount</b>		
<b>At 31 January 2017</b>	456	456
	---	---

#### 7. Debtors

	31 Jan 17
	£
Trade debtors	32,577

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

	31 Jan 17
	£
Corporation tax	14,715
Social security and other taxes	256
Other creditors	23,716
	---
	38,687
	---

## 9. Called up share capital

### Issued, called up and fully paid

	31 Jan 17	
	No.	£
Ordinary shares of £ 1 each	100	100
Ordinary A Shares shares of £ 1 each	50	50
Ordinary B Shares shares of £ 1 each	50	50
	----	----
	200	200
	----	----

## 10. Director's advances, credits and guarantees

During the Period the director entered into the following advances and credits with the company:

	31 Jan 17		
	Balance brought forward	Advances/ (credits) to the director	Balance outstanding
	£	£	£
Mr A Henderson	—	( 22,276)	( 22,276)
	----	-----	-----

## 11. Related party transactions

The company was under the control of Mr Henderson throughout the current and previous year. Mr Henderson is the managing director and majority shareholder.

## 12. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 February 2015. No transitional adjustments were required in equity or profit or loss for the Period.

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.