

■ ■ Chartered Accountants

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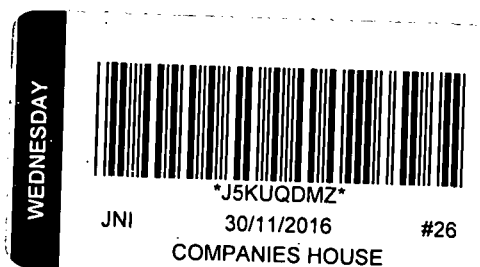
Hill Vellacott

Company registration number: NI611437

**Ciga Healthcare (Holdings) Limited**

**Unaudited abbreviated financial statements**

**28 February 2016**



## **Ciga Healthcare (Holdings) Limited**

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Hill Vellacott

**Report to the board of directors on the preparation of the  
unaudited statutory abbreviated financial statements of Ciga Healthcare (Holdings) Limited  
Year ended 28 February 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Ciga Healthcare (Holdings) Limited for the year ended 28 February 2016 which comprise the abbreviated statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at [www.charteredaccountants.ie](http://www.charteredaccountants.ie).

This report is made solely to the board of directors of Ciga Healthcare (Holdings) Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Ciga Healthcare (Holdings) Limited and state those matters that we have agreed to state to you, as a body, in this report in accordance with the requirements of Chartered Accountants Ireland as detailed at [www.charteredaccountants.ie](http://www.charteredaccountants.ie). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Ciga Healthcare (Holdings) Limited and its board of directors as a body for our work or for this report.

It is your duty to ensure that Ciga Healthcare (Holdings) 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 loss of Ciga Healthcare (Holdings) Limited. You consider that Ciga Healthcare (Holdings) 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 Ciga Healthcare (Holdings) 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.



Hill Vellacott  
Chartered accountants

Date: 30 November 2016

**Ciga Healthcare (Holdings) Limited**

**Abbreviated statement of financial position  
as at 28 February 2016**

	Note	2016 £	2015 £
<b>Current assets</b>			
Debtors		(138)	137
Cash at bank and in hand		528	263
		<u>390</u>	<u>400</u>
<b>Creditors: amounts falling due within one year</b>		<u>(14,233)</u>	<u>(13,639)</u>
<b>Net current liabilities</b>		(13,843)	(13,239)
<b>Total assets less current liabilities</b>		<u>(13,843)</u>	<u>(13,239)</u>
<b>Net liabilities</b>		<u>(13,843)</u>	<u>(13,239)</u>
<b>Capital and reserves</b>			
Called up share capital	2	100	100
Profit and loss account		(13,943)	(13,339)
<b>Shareholders deficit</b>		<u>(13,843)</u>	<u>(13,239)</u>

For the year ending 28 February 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors responsibilities:**

- The shareholders have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

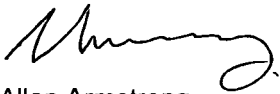
These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes on page 4 form part of these abbreviated financial statements.

**Ciga Healthcare (Holdings) Limited**

**Abbreviated statement of financial position (continued)  
as at 28 February 2016**

These financial statements were approved by the board of directors and authorised for issue on 30 November 2016, and are signed on behalf of the board by:



Allan Armstrong

Director

Company registration number: NI611437

The notes on page 4 form part of these abbreviated financial statements.

## **Ciga Healthcare (Holdings) Limited**

### **Notes to the abbreviated financial statements** **Year ended 28 February 2016**

#### **1. Accounting policies**

##### **Basis of preparation**

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

##### **Taxation**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, 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.

#### **2. Called up share capital**

##### **Issued, called up and fully paid**

	<b>2016</b>		<b>2015</b>	
	<b>No</b>	<b>£</b>	<b>No</b>	<b>£</b>
Ordinary shares shares of £ 1.00 each	49	49	49	49
Ordinary B shares shares of £ 1.00 each	51	51	51	51
	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>