

Company Registration No. 04463389 (England and Wales)

HEATHER DUNNE CONSULTING LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017
PAGES FOR FILING WITH REGISTRAR

HEATHER DUNNE CONSULTING LIMITED

COMPANY INFORMATION

Director	Mrs Heather Dunne
Company number	04463389
Registered office	Units 4 - 6 Burnt House Farm Business Park Bedlam Lane Smarden Kent TN27 8PG
Accountants	Lindeyer Francis Ferguson Limited North House 198 High Street Tonbridge Kent TN9 1BE
Business address	Units 4 - 6 Burnt House Farm Business Park Bedlam Lane Smarden Kent TN27 8PG

HEATHER DUNNE CONSULTING LIMITED

CONTENTS

	Page
Balance sheet	1 - 2
Notes to the financial statements	3 - 6

HEATHER DUNNE CONSULTING LIMITED

BALANCE SHEET

AS AT 31 MARCH 2017

	Notes	2017 £	£	2016 £	£
Fixed assets					
Tangible assets	3		55,165		29,645
Investments	4		50,149		-
			<u>105,314</u>		<u>29,645</u>
Current assets					
Debtors falling due after one year	5	9,386		12,226	
Debtors falling due within one year	5	200,837		129,388	
Cash at bank and in hand		217,606		44,561	
		<u>427,829</u>		<u>186,175</u>	
Creditors: amounts falling due within one year	6	(101,490)		(87,657)	
Net current assets			326,339		98,518
Total assets less current liabilities			<u>431,653</u>		<u>128,163</u>
Provisions for liabilities			(10,049)		-
Net assets			<u>421,604</u>		<u>128,163</u>
Capital and reserves					
Called up share capital	7		1		1
Profit and loss reserves			421,603		128,162
Total equity			<u>421,604</u>		<u>128,163</u>

HEATHER DUNNE CONSULTING LIMITED

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2017

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 March 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved and signed by the director and authorised for issue on 20 June 2017

Mrs Heather Dunne
Director

Company Registration No. 04463389

HEATHER DUNNE CONSULTING LIMITED

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

1 Accounting policies

Company information

Heather Dunne Consulting Limited is a private company limited by shares incorporated in England and Wales. The registered office is Units 4 - 6, Burnt House Farm Business Park, Bedlam Lane, Smarden, Kent, TN27 8PG.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of fixed asset investments at fair value. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover represents amounts receivable for services. Turnover is recognised as the services are performed.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	Over the shorter of 3 years or the remaining lease period
Office furniture	Straight line over 4 years
Computer equipment	Straight line over 3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.4 Financial instruments

Short-term debtors and creditors are measured at the settlement value. Any losses from impairment are recognised in profit and loss.

Staff loans are initially recorded at the transaction price. Subsequently, they are measured at amortised cost using the effective interest rate method.

Investments in insurance bonds are initially recorded at cost and subsequently measured at fair value at each reporting date, with gains or losses recognised in profit and loss.

1.5 Taxation

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

HEATHER DUNNE CONSULTING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

1 Accounting policies

(Continued)

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes 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 reporting end date.

Deferred tax

Deferred tax liabilities are recognised for all timing differences. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled.

1.6 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.7 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 18 (2016 - 15).

3 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 April 2016	4,879	39,522	44,401
Additions	18,941	23,367	42,308
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2017	23,820	62,889	86,709
	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment			
At 1 April 2016	1,610	13,146	14,756
Depreciation charged in the year	3,355	13,433	16,788
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2017	4,965	26,579	31,544
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 31 March 2017	18,855	36,310	55,165
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2016	3,269	26,376	29,645
	<u> </u>	<u> </u>	<u> </u>

HEATHER DUNNE CONSULTING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

4 Fixed asset investments

	2017 £	2016 £
Investments	50,149	-
	<u>50,149</u>	<u>-</u>

Fixed asset investments revalued

Fixed asset investments comprise one investment in an insurance bond. The historical cost is £50,000. Investments are revalued each year on the basis of the fair value statement provided by the bond issuer.

Movements in fixed asset investments

	Investments other than loans £
Cost or valuation	
At 1 April 2016	-
Additions	50,000
Valuation changes	149
	<u>50,149</u>
At 31 March 2017	<u>50,149</u>
Carrying amount	
At 31 March 2017	50,149
	<u>50,149</u>
At 31 March 2016	-
	<u>-</u>

5 Debtors

	2017 £	2016 £
Amounts falling due within one year:		
Trade debtors	152,425	79,403
Other debtors	14,462	8,825
Prepayments and accrued income	33,950	41,160
	<u>200,837</u>	<u>129,388</u>
	<u>200,837</u>	<u>129,388</u>
Amounts falling due after more than one year:		
Other debtors	9,386	12,226
	<u>9,386</u>	<u>12,226</u>
Total debtors	<u>210,223</u>	<u>141,614</u>
	<u>210,223</u>	<u>141,614</u>

HEATHER DUNNE CONSULTING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

6 Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	9,856	14,042
Corporation tax	71,105	22,246
Other creditors	9,423	42,873
Accruals and deferred income	11,106	8,496
	<u>101,490</u>	<u>87,657</u>

7 Called up share capital

	2017 £	2016 £
Ordinary share capital Issued and fully paid		
1 Ordinary share of £1 each	<u>1</u>	<u>1</u>

8 Operating lease commitments

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2017 £	2016 £
	<u>62,827</u>	<u>28,000</u>

9 Related party transactions

Remuneration of key management personnel

The company's director is considered to be the only person meeting the definition of Key Management Personnel.

	2017 £	2016 £
Aggregate compensation	<u>30,000</u>	<u>7,497</u>

10 Directors' transactions

Dividends totalling £5,000 (2016 - £26,000) were paid in the year in respect of shares held by the company's directors.

