

Registration number: 08329948

ALAN HODGE LAW LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2016

MONDAY



A6BT48BN

A11

31/07/2017

#53

COMPANIES HOUSE

Hazlewoods LLP
Windsor House
Bayshill Road
Cheltenham
GL50 3AT

ALAN HODGE LAW LIMITED
CONTENTS

Abbreviated Balance Sheet 1

Notes to the Abbreviated Accounts 2 to 3

ALAN HODGE LAW LIMITED
(REGISTRATION NUMBER: 08329948)
ABBREVIATED BALANCE SHEET
AT 31 AUGUST 2016

	Note	2016 £	2015 £
Fixed assets			
Intangible fixed assets	2	-	52,000
Tangible fixed assets	2	-	4,110
		-	56,110
Current assets			
Debtors		82,887	101,207
Cash at bank and in hand		13,500	116,838
		96,387	218,045
Creditors: Amounts falling due within one year		(43,358)	(160,924)
Net current assets		53,029	57,121
Total assets less current liabilities		53,029	113,231
Provisions for liabilities		-	(120)
Net assets		53,029	113,111
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		53,027	113,109
Shareholders' funds		53,029	113,111

For the year ended 31 August 2016 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 Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board and authorised for issue on 26/1/17 and signed on its behalf by:


 Mr Christopher McGrail
 Director

ALAN HODGE LAW LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2016

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

Turnover

Fees receivable represent the fair value of services provided during the year on client assignments. Fair value reflects the amounts expected to be recoverable from clients based on time spent, skills provided and expenses incurred, and excludes VAT.

Income in respect of contingent fee assignments is recognised in the period when the contingent event occurs and collectability of the fee is assured.

Unbilled income on individual client assignments is included as amounts recoverable on contracts within debtors.

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Negative goodwill is included within fixed assets and released to the profit and loss account in the periods in which the fair values of the non-monetary assets purchased on the same acquisition are recovered, whether through sale or depreciation.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Goodwill	Straight Line over 15 years.

Tangible fixed assets and depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	25% reducing balance
Computer equipment	33.3% of cost
Long leasehold property improvements	over term of lease

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

ALAN HODGE LAW LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2016

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Disbursements

Disbursements are not included in income or expenses but are netted against each other.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 September 2015	60,000	10,758	70,758
Disposals	(60,000)	(10,758)	(70,758)
At 31 August 2016	-	-	-
Depreciation			
At 1 September 2015	8,000	6,648	14,648
Charge for the year	2,000	1,092	3,092
Eliminated on disposals	(10,000)	(7,740)	(17,740)
At 31 August 2016	-	-	-
Net book value			
At 31 August 2016	-	-	-
At 31 August 2015	52,000	4,110	56,110

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary A of £1 each	1	1	1	1
Ordinary B of £1 each	1	1	1	1
	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

4 Control

The company is controlled by the directors who own 100% of the called up share capital.

£...