

Registration number: 08329948

ALAN HODGE LAW LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE PERIOD FROM 01 JANUARY 2014 TO 31 AUGUST 2014

Hazlewoods LLP
Windsor House
Bayshill Road
Cheltenham
GL50 3AT

WEDNESDAY



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COMPANIES HOUSE

ALAN HODGE LAW LIMITED
(REGISTRATION NUMBER: 08329948)
ABBREVIATED BALANCE SHEET
AT 31 AUGUST 2014

| | Note | 31 August 2014 £ | 31 December 2013 £ |
|--|------|------------------------|--------------------------|
| Fixed assets | | | |
| Intangible fixed assets | 2 | 56,000 | 58,667 |
| Tangible fixed assets | 2 | 6,302 | 8,084 |
| | | <u>62,302</u> | <u>66,751</u> |
| Current assets | | | |
| Debtors | | 96,935 | 86,544 |
| Cash at bank and in hand | | 79,812 | 103,597 |
| | | <u>176,747</u> | <u>190,141</u> |
| Creditors: Amounts falling due within one year | | <u>(196,140)</u> | <u>(247,441)</u> |
| Net current liabilities | | <u>(19,393)</u> | <u>(57,300)</u> |
| Total assets less current liabilities | | 42,909 | 9,451 |
| Provisions for liabilities | | <u>(362)</u> | <u>(102)</u> |
| Net assets | | <u>42,547</u> | <u>9,349</u> |
| Capital and reserves | | | |
| Called up share capital | 3 | 2 | 2 |
| Profit and loss account | | <u>42,545</u> | <u>9,347</u> |
| Shareholders' funds | | <u>42,547</u> | <u>9,349</u> |

For the period ended 31 August 2014 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 24/9/15 and signed on its behalf by:



 Mr Christopher McGrail
 Director

ALAN HODGE LAW LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE PERIOD ENDED 31 AUGUST 2014

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 April 2008).

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 fee 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.

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 PERIOD ENDED 31 AUGUST 2014

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.

ALAN HODGE LAW LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE PERIOD ENDED 31 AUGUST 2014

2 Fixed assets

| | Intangible assets £ | Tangible assets £ | Total £ |
|-----------------------|------------------------------------|----------------------------------|--------------------|
| Cost | | | |
| At 1 January 2014 | 60,000 | 8,609 | 68,609 |
| Additions | - | 2,149 | 2,149 |
| At 31 August 2014 | 60,000 | 10,758 | 70,758 |
| Depreciation | | | |
| At 1 January 2014 | 1,333 | 525 | 1,858 |
| Charge for the period | 2,667 | 3,931 | 6,598 |
| At 31 August 2014 | 4,000 | 4,456 | 8,456 |
| Net book value | | | |
| At 31 August 2014 | 56,000 | 6,302 | 62,302 |
| At 31 December 2013 | 58,667 | 8,084 | 66,751 |

3 Share capital

Allotted, called up and fully paid shares

| | 31 August 2014 | | 31 December 2013 | |
|-----------------------|-----------------------|----------|-------------------------|----------|
| | 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> |

The different classes of share referred to above carry separate rights to dividends but in all other significant respects rank pari passu.