

**CATHERINE HENDERSON DESIGN LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2022**

CATHERINE HENDERSON DESIGN LTD
UNAUDITED ACCOUNTS
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CATHERINE HENDERSON DESIGN LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 NOVEMBER 2022

Directors	Catherine Henderson Andrew O'Hagan
Company Number	06033976 (England and Wales)
Registered Office	63-66 Hatton Garden 5th Floor, Suite 23 London EC1N 8LE England
Accountants	Hawthorn Tax 4 Woodside Place Glasgow G3 7QF

CATHERINE HENDERSON DESIGN LTD
STATEMENT OF FINANCIAL POSITION
AS AT 30 NOVEMBER 2022

	Notes	2022 £	2021 £
Fixed assets			
Intangible assets	<u>4</u>	17,500	35,000
Tangible assets	<u>5</u>	18,629	33,960
		<u>36,129</u>	<u>68,960</u>
Current assets			
Debtors	<u>6</u>	1,942	880
Cash at bank and in hand		249,853	169,005
		<u>251,795</u>	<u>169,885</u>
Creditors: amounts falling due within one year	<u>7</u>	(58,476)	(92,740)
Net current assets		<u>193,319</u>	<u>77,145</u>
Total assets less current liabilities		<u>229,448</u>	<u>146,105</u>
Provisions for liabilities			
Deferred tax	<u>8</u>	(4,626)	-
Net assets		<u>224,822</u>	<u>146,105</u>
Capital and reserves			
Called up share capital		1,000	1,000
Profit and loss account		<u>223,822</u>	<u>145,105</u>
Shareholders' funds		<u>224,822</u>	<u>146,105</u>

For the year ending 30 November 2022 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 4 August 2023 and were signed on its behalf by

Catherine Henderson
Director

Company Registration No. 06033976

CATHERINE HENDERSON DESIGN LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2022

1 Statutory information

Catherine Henderson Design Ltd is a private company, limited by shares, registered in England and Wales, registration number 06033976. The registered office is 63-66 Hatton Garden, 5th Floor, Suite 23, London, EC1N 8LE, England.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Intangible fixed assets

Goodwill represents the excess of the cost of acquisition of unincorporated businesses over the fair value of net assets acquired. It is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill is considered to have a finite useful life and is amortised on a systematic basis over its expected life, which is 10 years.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Motor vehicles	25% reducing balance
Fixtures & fittings	25% reducing balance
Computer equipment	3 years straight line

Current and deferred taxation

The tax expense for the year comprises current and deferred tax. Tax is recognised in profit or loss except that a charge is attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the company operates and generates income.

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

CATHERINE HENDERSON DESIGN LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2022

Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Pension costs

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

4 Intangible fixed assets

	Other £
Cost	
At 1 December 2021	175,000
At 30 November 2022	175,000
Amortisation	
At 1 December 2021	140,000
Charge for the year	17,500
At 30 November 2022	157,500
Net book value	
At 30 November 2022	17,500
At 30 November 2021	35,000

5 Tangible fixed assets

	Motor vehicles £	Fixtures & fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 December 2021	62,379	3,509	5,449	71,337
Additions	-	567	1,217	1,784
At 30 November 2022	62,379	4,076	6,666	73,121
Depreciation				
At 1 December 2021	30,242	2,373	4,762	37,377
Charge for the year	16,009	331	775	17,115
At 30 November 2022	46,251	2,704	5,537	54,492
Net book value				
At 30 November 2022	16,128	1,372	1,129	18,629
At 30 November 2021	32,137	1,136	687	33,960

CATHERINE HENDERSON DESIGN LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2022

6 Debtors	2022	2021
	£	£
Amounts falling due within one year		
VAT	1,163	-
Other debtors	779	880
	<u>1,942</u>	<u>880</u>
	2022	2021
	£	£
Trade creditors	15,460	63,010
Taxes and social security	25,364	25,070
Other creditors	17,652	4,660
	<u>58,476</u>	<u>92,740</u>
8 Deferred taxation	2022	2021
	£	£
Accelerated capital allowances	4,658	-
Other deferred taxation	(32)	-
	<u>4,626</u>	<u>-</u>
	2022	2021
	£	£
Charged to the profit and loss account	4,626	-
Provision at end of year	4,626	-

9 Average number of employees

During the year the average number of employees was 4 (2021: 3).

