

Company registration number: 10538021

**Nightingale Holdings Ltd**

**Unaudited filleted financial statements**

**31 July 2017**

TUESDAY



A15 \*A7HML71T\* #327  
30/10/2018  
COMPANIES HOUSE



## **Nightingale Holdings Ltd**

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## **Nightingale Holdings Ltd**

### **Directors and other information**

|                          |                                                                        |                                                              |
|--------------------------|------------------------------------------------------------------------|--------------------------------------------------------------|
| <b>Directors</b>         | G J Nightingale<br>M F Nightingale                                     | (Appointed 23 December 2016)<br>(Appointed 23 December 2016) |
| <b>Company number</b>    | 10538021                                                               |                                                              |
| <b>Registered office</b> | 26 Greek Street<br>Stockport<br>Cheshire<br>SK3 8AB                    |                                                              |
| <b>Business address</b>  | 45 Bramhall Park Road<br>Bramhall<br>Stockport<br>Cheshire<br>SK7 3NN  |                                                              |
| <b>Accountants</b>       | Powell & Powell<br>26 Greek Street<br>Stockport<br>Cheshire<br>SK3 8AB |                                                              |

**Nightingale Holdings Ltd**

**Chartered accountants report to the board of directors on the preparation of the  
unaudited statutory financial statements of Nightingale Holdings Ltd  
Period ended 31 July 2017**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Nightingale Holdings Ltd for the period ended 31 July 2017 which comprise the statement of financial position, statement of changes in equity and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the board of directors of Nightingale Holdings Ltd, as a body, in accordance with the terms of our engagement letter dated 23 December 2016. Our work has been undertaken solely to prepare for your approval the financial statements of Nightingale Holdings Ltd and state those matters that we have agreed to state to the board of directors of Nightingale Holdings Ltd as a body, in this report in accordance with the ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Nightingale Holdings Ltd and its board of directors as a body for our work or for this report.

It is your duty to ensure that Nightingale Holdings Ltd 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 Nightingale Holdings Ltd. You consider that Nightingale Holdings Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Nightingale Holdings Ltd. 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.



Powell & Powell  
Chartered Accountants

26 Greek Street  
Stockport  
Cheshire  
SK3 8AB

25 October 2018

**Nightingale Holdings Ltd**

**Statement of financial position  
31 July 2017**

|                                                       | <b>Note</b> | <b>31/07/17</b> |                       |
|-------------------------------------------------------|-------------|-----------------|-----------------------|
|                                                       |             | <b>£</b>        | <b>£</b>              |
| <b>Current assets</b>                                 |             |                 |                       |
| Cash at bank and in hand                              |             | 349             |                       |
|                                                       |             | <u>349</u>      |                       |
| <b>Creditors: amounts falling due within one year</b> | <b>4</b>    | <u>(5,080)</u>  |                       |
| <b>Net current liabilities</b>                        |             |                 | <u>(4,731)</u>        |
| <b>Total assets less current liabilities</b>          |             |                 | <u>(4,731)</u>        |
| <b>Net liabilities</b>                                |             |                 | <u><u>(4,731)</u></u> |
| <b>Capital and reserves</b>                           |             |                 |                       |
| Called up share capital                               |             |                 | 100                   |
| Profit and loss account                               |             |                 | <u>(4,831)</u>        |
| <b>Shareholders deficit</b>                           |             |                 | <u><u>(4,731)</u></u> |

For the period ending 31 July 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors responsibilities:**

- The members have not required the company to obtain an audit of its financial statements for the period 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 financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

**The notes on pages 6 to 7 form part of these financial statements.**

**Nightingale Holdings Ltd**

**Statement of financial position (continued)**  
**31 July 2017**

These financial statements were approved by the board of directors and authorised for issue on 25 October 2018, and are signed on behalf of the board by:

G J Nightingale  
Director

A handwritten signature in black ink, appearing to read 'GJ Nightingale', written over a horizontal line.

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**The notes on pages 6 to 7 form part of these financial statements.**

**Nightingale Holdings Ltd**

**Statement of changes in equity  
Period ended 31 July 2017**

|                                                             | Called up<br>share<br>capital<br>£ | Profit and<br>loss<br>account<br>£ | <b>Total</b><br><br>£ |
|-------------------------------------------------------------|------------------------------------|------------------------------------|-----------------------|
| <b>At 23 December 2016</b>                                  | -                                  | -                                  | -                     |
| Loss for the period                                         |                                    | (4,831)                            | (4,831)               |
| <b>Total comprehensive income for the period</b>            | -                                  | (4,831)                            | (4,831)               |
| Issue of shares                                             | 100                                |                                    | 100                   |
| <b>Total investments by and distributions<br/>to owners</b> | 100                                | -                                  | 100                   |
| <b>At 31 July 2017</b>                                      | 100                                | (4,831)                            | (4,731)               |

## **Nightingale Holdings Ltd**

### **Notes to the financial statements Period ended 31 July 2017**

#### **1. General information**

The company is a private company limited by shares, registered in England. The address of the registered office is 26 Greek Street, Stockport, Cheshire, SK3 8AB.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

#### **3. Accounting policies**

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

The 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 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.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**Nightingale Holdings Ltd**

**Notes to the financial statements (continued)**  
**Period ended 31 July 2017**

**4. Creditors: amounts falling due within one year**

|                 | <b>31/07/17</b> |
|-----------------|-----------------|
|                 | <b>£</b>        |
| Other creditors | 5,080           |
|                 | <u>5,080</u>    |

**5. Directors advances, credits and guarantees**

During the period the directors entered into the following advances and credits with the company:

|                 | <b>Period ended 31/07/17</b>  |                                            |                   |                       |
|-----------------|-------------------------------|--------------------------------------------|-------------------|-----------------------|
|                 | Balance<br>brought<br>forward | Advances<br>/(credits) to<br>the directors | Amounts<br>repaid | Balance<br>o/standing |
|                 | <b>£</b>                      | <b>£</b>                                   | <b>£</b>          | <b>£</b>              |
| G J Nightingale | -                             | (5,000)                                    | 100               | (4,900)               |
|                 | <u>-</u>                      | <u>(5,000)</u>                             | <u>100</u>        | <u>(4,900)</u>        |