

Company registration number 09535824 (England and Wales)

STROKE INFORMATION LTD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

STROKE INFORMATION LTD

COMPANY INFORMATION

Directors	Mr N Clarke Ms S Whitney Ms L Booth Mr P Clarke Ms R Kelly
Company number	09535824
Registered office	23 High Street Stockport SK1 1EG
Accountants	De La Wyche Baker Limited 7 St Petersgate Stockport Cheshire SK1 1EB

STROKE INFORMATION LTD

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The following page does not form part of the statutory financial statements

Detailed trading and profit and loss account

STROKE INFORMATION LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The directors present their annual report and financial statements for the year ended 31 March 2023.

Principal activities

The principal activity of the company continued to be that of providing support to those those affected by strokes in the UK.

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Mr N Clarke
Ms S Whitney
Ms L Booth
Mr P Clarke
Mr C Hill
Ms R Kelly

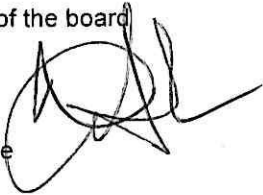
(Resigned 6 December 2023)

Small companies exemption

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board

Mr N Clarke
Director



14 December 2023

STROKE INFORMATION LTD

ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF STROKE INFORMATION LTD FOR THE YEAR ENDED 31 MARCH 2023

It is your duty to ensure that Stroke Information 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 profit of Stroke Information Ltd. You consider that Stroke Information Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Stroke Information 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.

De La Wyche Baker Limited
Chartered Certified Accountants
7 St Petersgate
Stockport
Cheshire
SK1 1EB

14 December 2023

STROKE INFORMATION LTD

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Turnover	30,795	19,709
Cost of sales	(3,934)	(1,167)
Gross profit	26,861	18,542
Administrative expenses	(13,717)	(12,015)
Profit before taxation	13,144	6,527
Tax on profit	-	-
Profit for the financial year	13,144	6,527
Retained earnings brought forward	38,633	32,106
Retained earnings carried forward	<u>51,777</u>	<u>38,633</u>

The profit and loss account has been prepared on the basis that all operations are continuing operations.

STROKE INFORMATION LTD

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	5		719		930
Current assets					
Cash at bank and in hand		53,285		42,584	
Creditors: amounts falling due within one year	6	(2,127)		(4,781)	
Net current assets			51,158		37,803
Net assets			51,877		38,733
Capital and reserves					
Called up share capital	7		100		100
Profit and loss reserves			51,777		38,633
Total equity			51,877		38,733

For the financial year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have 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 in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 14 December 2023 and are signed on its behalf by:


Mr N Clarke
Director

Company Registration No. 09535824

STROKE INFORMATION LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Company information

Stroke Information Ltd is a private company limited by shares incorporated in England and Wales. The registered office is 23 High Street, Stockport, SK1 1EG.

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 freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that it is probable will be recovered.

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:

Computers	33.33% of cost
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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.

STROKE INFORMATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

STROKE INFORMATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.7 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

1.8 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2023 Number	2022 Number
Total	2	1

STROKE INFORMATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4	Directors' remuneration			2023	2022
				£	£
	Remuneration paid to directors			6,720	6,720
				<u> </u>	<u> </u>
5	Tangible fixed assets				
					Plant and machinery etc
					£
	Cost				
	At 1 April 2022				5,386
	Additions				799
					<u> </u>
	At 31 March 2023				6,185
					<u> </u>
	Depreciation and impairment				
	At 1 April 2022				4,456
	Depreciation charged in the year				1,010
					<u> </u>
	At 31 March 2023				5,466
					<u> </u>
	Carrying amount				
	At 31 March 2023				719
					<u> </u>
	At 31 March 2022				930
					<u> </u>
6	Creditors: amounts falling due within one year			2023	2022
				£	£
	Other creditors			2,127	4,781
				<u> </u>	<u> </u>
7	Called up share capital				
		2023	2022	2023	2022
	Ordinary share capital	Number	Number	£	£
	Issued and fully paid				
	Ordinary Shares of £1 each	100	100	100	100
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
8	Related party transactions				

STROKE INFORMATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Related party transactions

(Continued)

The total of remuneration and dividends paid to directors is considered to be a normal market rate for the work that they do for the company and the profits that this work generates.

For a small limited company it is considered normal market practice for directors who are also shareholders to take their income from the company as a mixture of remuneration and dividends.

It is therefore not considered necessary to disclose these transactions in the financial statements as Related Party Transactions, on the basis that they have been concluded under normal market conditions.

STROKE INFORMATION LTD

DETAILED TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

		2023		2022
	£	£	£	£
Turnover				
Sales		30,795		19,709
Cost of sales				
Direct costs	3,334		1,167	
Hire of equipment	600		-	
		(3,934)		(1,167)
Gross profit	87.23%	26,861	94.08%	18,542
Administrative expenses				
Wages and salaries	2,650		600	
Directors' remuneration	6,720		6,720	
Property repairs and maintenance	-		96	
Software costs	208		278	
Travelling expenses	150		18	
Postage, courier and delivery charges	99		66	
Professional subscriptions	40		268	
Legal and professional fees	40		50	
Accountancy	882		1,191	
Charitable donations	101		-	
Insurances	569		533	
Printing and stationery	134		113	
Advertising	240		565	
Telecommunications	559		572	
Entertaining	95		15	
Sundry expenses	220		(1)	
Depreciation	1,010		931	
		(13,717)		(12,015)
Operating profit		13,144		6,527

