

Registered number
00040056
(England and Wales)

Hanley Masonic Hall Company Limited

Filleted Accounts

30 June 2023

Hanley Masonic Hall Company Limited**Registered number:** 00040056**Balance Sheet****as at 30 June 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	425,000	425,000
Investments	4	896	-
		<u>425,896</u>	<u>425,000</u>
Current assets			
Cash at bank and in hand		97,350	133,304
Creditors: amounts falling due within one year			
	5	(18,522)	(57,280)
Net current assets		<u>78,828</u>	<u>76,024</u>
Net assets		<u>504,724</u>	<u>501,024</u>
Capital and reserves			
Called up share capital		24,565	24,565
Capital redemption reserve		42,011	42,011
Revaluation reserve	6	353,815	353,815
Profit and loss account		84,333	80,633
Shareholder's funds		<u>504,724</u>	<u>501,024</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

D R Truman

Director

Approved by the board on 7 September 2023

Hanley Masonic Hall Company Limited

Notes to the Accounts

for the year ended 30 June 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover consists of rental income and grants received.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	Not depreciated
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Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that

are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

2 Employees	2023	2022
	Number	Number
Average number of persons employed by the company	<u>25</u>	<u>25</u>
3 Tangible fixed assets		
		Land and buildings
		£
Cost		
At 1 July 2022		425,000
At 30 June 2023		<u>425,000</u>
Depreciation		
At 30 June 2023		<u>-</u>
Net book value		
At 30 June 2023		<u>425,000</u>
At 30 June 2022		425,000
4 Investments		
		Other investments
		£
Cost		
Additions		896
At 30 June 2023		<u>896</u>
5 Creditors: amounts falling due within one year	2023	2022
	£	£
Hanley Masonic Club	16,001	54,496
Taxation and social security costs	872	1,134
Other creditors	<u>1,649</u>	<u>1,650</u>
	<u>18,522</u>	<u>57,280</u>
6 Revaluation reserve	2023	2022
	£	£

At 1 July 2022	353,815	353,815
At 30 June 2023	<u>353,815</u>	<u>353,815</u>

7 Other information

Hanley Masonic Hall Company Limited is a private company limited by shares and incorporated in England. Its registered office is:

Howard Place
Shelton
Stoke-on-Trent
Staffordshire
ST1 4NA

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.