

**Hunt Brothers Warehousing &
Distribution Limited Filleted
Accounts Cover**

Hunt Brothers Warehousing & Distribution Limited

Company No. 00530342

Information for Filing with The Registrar

30 June 2023

**Hunt Brothers Warehousing &
Distribution Limited Directors
Report Registrar**

The Directors present their report and the accounts for the year ended 30 June 2023.

Principal activities

The principal activity of the company during the year under review was operation of warehousing and storage facilities for land transport activities.

Directors

The Directors who served at any time during the year were as follows:

J. Hunt

S.M. Mulvey

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

J. Hunt

Director

15 December 2023

**Hunt Brothers Warehousing &
Distribution Limited Balance Sheet**
Registrar
at 30 June 2023

Company No. 00530342	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	4	-	66,048
		-	66,048
Current assets			
Debtors	5	-	575,798
Cash at bank and in hand		36,607	9,510
		36,607	585,308
Creditors: Amount falling due within one year	6	(27,587)	(421,247)
Net current assets		9,020	164,061
Total assets less current liabilities		9,020	230,109
Creditors: Amounts falling due after more than one year	7	-	(126,545)
Provisions for liabilities			
Deferred taxation		-	(16,512)
Net assets		9,020	87,052
Capital and reserves			
Called up share capital		4,510	4,510
Capital redemption reserve	8	4,510	4,510
Profit and loss account		-	78,032
Total equity		9,020	87,052

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 30 June 2023 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 15 December 2023

And signed on its behalf by:

J. Hunt
Director
15 December 2023

**Hunt Brothers Warehousing &
Distribution Limited Notes to the
Accounts Registrar
for the year ended 30 June 2023**

1 General information

Its registered number is: 00530342

Its registered office is:

Beeches Warehousing

Sankey Valley Industrial Est

Junction Lane

Newton Le Willows

WA12 8DN

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018) and the Companies Act 2006.

2 Accounting policies

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
 - the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
 - the amount of revenue can be measured reliably;
 - it is probable that the economic benefits associated with the transaction will flow to the Company;
- and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

Tangible fixed assets and depreciation

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Leasehold land and buildings	20% Reducing balance
Plant and machinery	25% Reducing balance

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the profit and loss account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible timing differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Current or deferred tax for the year is recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

Trade and other creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Provisions

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the profit and loss account in the year that the Company becomes aware of the obligation, and are measured at the best estimate at balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the balance sheet.

3 Employees

	2023	2022
	Number	Number
The average monthly number of employees (including directors) during the year was:	2	2

4 Tangible fixed assets

	Land and buildings £	Plant and machinery £	Total £
Cost or revaluation			
At 1 July 2022	131,571	103,239	234,810
Disposals	(131,571)	(103,239)	(234,810)
At 30 June 2023	-	-	-
Depreciation			
At 1 July 2022	80,351	88,411	168,762
Charge for the year	12,805	2,780	15,585
Disposals	(93,156)	(91,191)	(184,347)
At 30 June 2023	-	-	-
Net book values			
At 30 June 2023	-	-	-
At 30 June 2022	51,220	14,828	66,048

5 Debtors

	2023 £	2022 £
Trade debtors	-	3,282
Amounts owed by group undertakings	-	571,786
VAT recoverable	-	730
	-	575,798

6 Creditors:

amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	-	48,838
Trade creditors	950	4,800
Amounts owed to group undertakings	24,184	358,861
Taxes and social security	851	4,493
Other creditors	1,602	-
Accruals and deferred income	-	4,255
	27,587	421,247

7 Creditors:

amounts falling due after more than one year

	2023 £	2022 £
Bank loans and overdrafts	-	126,545
	-	126,545

8 Reserves

	Capital redemption reserve £	Total other reserves £
At 1 July 2021	4,510	4,510
At 30 June 2022 and 1 July 2022	4,510	4,510
At 30 June 2023	4,510	4,510

Capital redemption reserve - records the nominal value of shares repurchased by the company.

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.