

COMPANY REGISTRATION NUMBER 00884146

**HALL BROTHERS OF COLCHESTER LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2012**



**JAMESONS**  
Chartered Accountants  
92 Station Road  
Clacton on Sea  
Essex  
CO15 1SG

**HALL BROTHERS OF COLCHESTER LIMITED**

**ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2012**

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# HALL BROTHERS OF COLCHESTER LIMITED

## ABBREVIATED BALANCE SHEET

31 DECEMBER 2012

	Note	2012	2011
		£	£
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		178,011	184,580
<b>CURRENT ASSETS</b>			
Stocks		21,724	24,611
Debtors		47,846	19,560
Cash at bank and in hand		126,038	135,533
		<u>195,608</u>	<u>179,704</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>123,603</u>	<u>51,768</u>
<b>NET CURRENT ASSETS</b>		<u>72,005</u>	<u>127,936</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>250,016</u>	<u>312,516</u>
<b>CREDITORS: Amounts falling due after more than one year</b>		6,799	5,000
<b>PROVISIONS FOR LIABILITIES</b>		4,334	14,601
		<u>238,883</u>	<u>292,915</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>3</b>	1,000	1,000
Profit and loss account		237,883	291,915
<b>SHAREHOLDERS' FUNDS</b>		<u>238,883</u>	<u>292,915</u>

The Balance sheet continues on the following page.

The notes on pages 3 to 4 form part of these abbreviated accounts

**HALL BROTHERS OF COLCHESTER LIMITED**

**ABBREVIATED BALANCE SHEET** *(continued)*

**31 DECEMBER 2012**

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For the year ended 31 December 2012 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 accounts for the year in question in accordance with section 476, and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime

These abbreviated accounts were approved by the directors and authorised for issue on  
and are signed on their behalf by

11-9-2013



MR P R HALL



MR R J HALL

Company Registration Number 00884146

The notes on pages 3 to 4 form part of these abbreviated accounts.

# **HALL BROTHERS OF COLCHESTER LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2012**

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### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

#### **Turnover**

The turnover shown in the profit and loss account represents amounts earned during the year, exclusive of Value Added Tax

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion

#### **Fixed assets**

All fixed assets are initially recorded at cost

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Plant & Machinery	-	25% reducing balance
Fixtures & Equipment	-	15% reducing balance
Motor Vehicles	-	25% reducing balance
Computer Equipment	-	30% reducing balance

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

#### **Work in progress**

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate

#### **Hire purchase agreements**

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis

#### **Deferred taxation**

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

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset

# HALL BROTHERS OF COLCHESTER LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2012

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### 1 ACCOUNTING POLICIES *(continued)*

#### Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. All finance costs are charged in the Profit and Loss account.

### 2. FIXED ASSETS

	Tangible Assets £
<b>COST</b>	
At 1 January 2012	393,169
Additions	15,105
Disposals	(10,641)
At 31 December 2012	<u>397,633</u>
<b>DEPRECIATION</b>	
At 1 January 2012	208,589
Charge for year	17,765
On disposals	(6,732)
At 31 December 2012	<u>219,622</u>
<b>NET BOOK VALUE</b>	
At 31 December 2012	<u>178,011</u>
At 31 December 2011	<u>184,580</u>

### 3 SHARE CAPITAL

Allotted, called up and fully paid.

	2012		2011	
	No	£	No	£
Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>

**HALL BROTHERS OF COLCHESTER LIMITED**

**REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY  
ACCOUNTS OF HALL BROTHERS OF COLCHESTER LIMITED**

**YEAR ENDED 31 DECEMBER 2012**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Hall Brothers of Colchester Limited for the year ended 31 December 2012 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 (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/regulations](http://icaew.com/regulations).

Our work has been undertaken in accordance with the requirements of Institute of Chartered Accountants in England and Wales (ICAEW) as detailed at [icaew.com/compilation](http://icaew.com/compilation)

  
JAMESONS  
Chartered Accountants

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18-09-2013