

Company

COMPANY REGISTRATION NUMBER 03838981

IAN HALL ASSOCIATES LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED
31 OCTOBER 2015



SHERIDAN BROOKS LIMITED

Chartered Accountants
176 Brighton Road
Coulsdon
Surrey
CR5 2NF

IAN HALL ASSOCIATES LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 OCTOBER 2015

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IAN HALL ASSOCIATES LIMITED

ACCOUNTANTS' REPORT TO THE DIRECTORS OF IAN HALL ASSOCIATES LIMITED

YEAR ENDED 31 OCTOBER 2015

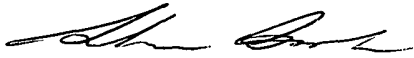
In accordance with our terms of engagement, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company which comprise the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 31 October 2015 your duty to ensure that the company has kept adequate accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.


SHERIDAN BROOKS LIMITED
Chartered Accountants

176 Brighton Road
Coulsdon
Surrey
CR5 2NF

8 March 2016

IAN HALL ASSOCIATES LIMITED

ABBREVIATED BALANCE SHEET

31 OCTOBER 2015

	Note	£	2015 £	2014 £
FIXED ASSETS	2			
Intangible assets			3,105	4,938
Tangible assets			2,785	5,936
			5,890	10,874
CURRENT ASSETS				
Debtors		6,858		6,888
Cash at bank and in hand		148,713		85,712
		155,571		92,600
CREDITORS: Amounts falling due within one year		83,614		51,036
NET CURRENT ASSETS			71,957	41,564
TOTAL ASSETS LESS CURRENT LIABILITIES			77,847	52,438
PROVISIONS FOR LIABILITIES			268	835
			77,579	51,603
CAPITAL AND RESERVES				
Called up equity share capital	4		1,000	1,000
Profit and loss account			76,579	50,603
SHAREHOLDERS' FUNDS			77,579	51,603

For the year ended 31 October 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

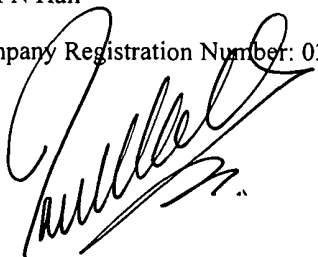
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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 8 March 2016, and are signed on their behalf by:

Mr I N Hall

Company Registration Number: 03838981



The notes on pages 3 to 5 form part of these abbreviated accounts.

IAN HALL ASSOCIATES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 OCTOBER 2015

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 invoiced 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.

Amortisation

Amortisation 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:

Over 10 years

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:

Fixtures & Fittings	- 20% straight line
Equipment	- 33% straight line

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

IAN HALL ASSOCIATES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 OCTOBER 2015

1. ACCOUNTING POLICIES *(continued)*

Deferred taxation

Current UK corporation tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the balance sheet.

Deferred tax is provided in full on all timing differences which result in an obligation at the balance sheet date, to pay more, or a right to pay less at a future date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from the inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in financial statements.

Deferred tax asset are recognised to the extent that it is regarded as more likely than not that they will be recovered. Deferred tax assets and liabilities are not discounted.

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.

2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1 November 2014 and 31 October 2015	<u>18,870</u>	<u>67,243</u>	<u>86,113</u>
DEPRECIATION			
At 1 November 2014	13,932	61,307	75,239
Charge for year	<u>1,833</u>	<u>3,151</u>	<u>4,984</u>
At 31 October 2015	<u>15,765</u>	<u>64,458</u>	<u>80,223</u>
NET BOOK VALUE			
At 31 October 2015	<u>3,105</u>	<u>2,785</u>	<u>5,890</u>
At 31 October 2014	<u>4,938</u>	<u>5,936</u>	<u>10,874</u>

IAN HALL ASSOCIATES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 OCTOBER 2015

3. RELATED PARTY TRANSACTIONS

The company was under the control of Mr I Hall throughout current year. Mr I Hall is a director and shareholder of the company.

At the year end the company owed Mr I Hall £nil (2014 - £643). These amounts are included in other creditors in the notes to the accounts.

During the year Ian Hall Associates Limited made sales amounting to £5,074 (2014: £1,127) to Hartfield Developments Limited, a company where Mr I Hall is a director. At 31 October 2015 Hartfield Developments Limited owed Ian Hall Associates Limited £nil (2014: £nil). All transactions took place at arms length and on normal commercial terms.

4. SHARE CAPITAL

Allotted, called up and fully paid:

	2015		2014	
	No	£	No	£
Ordinary A shares of £1 each	499	499	499	499
Ordinary B shares of £1 each	499	499	499	499
Ordinary C shares of £1 each	2	2	2	2
	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>