# ANDREW HAYWARD FENCING CONTRACTORS LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2017

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## ANDREW HAYWARD FENCING CONTRACTORS LIMITED

## COMPANY INFORMATION FOR THE YEAR ENDED 30TH SEPTEMBER 2017

**DIRECTOR:** A Hayward

**REGISTERED OFFICE:** 2 Villiers Court

40 Upper Mulgrave Road

Cheam Surrey SM2 7AJ

**REGISTERED NUMBER:** 03851142 (England and Wales)

ACCOUNTANTS: Halsey & Co (Accountants) Ltd.

**Chartered Certified Accountants** 

Registered Auditors 2 Villiers Court

40 Upper Mulgrave Road

Cheam Surrey SM2 7AJ

### BALANCE SHEET 30TH SEPTEMBER 2017

		30.9.17	30.9.17		30.9.16	
	Notes	£	£	£	£	
FIXED ASSETS						
Tangible assets	4		5,185		6,091	
CURRENT ASSETS						
Debtors	5	-		1,188		
Cash at bank		6,075		2,938		
		6,075		4,126		
CREDITORS						
Amounts falling due within one year	6	1,969		<u>4,901</u>		
NET CURRENT ASSETS/(LIABILITIES)			4,106		<u>(775</u> )	
TOTAL ASSETS LESS CURRENT						
LIABILITIES			9,291		5,316	
CREDITORS						
Amounts falling due after more than one						
year	7		(11,597)		(4,622)	
PROVISIONS FOR LIABILITIES			<u>(985</u> )			
NET (LIABILITIES)/ASSETS			(3,291)		694	
CAPITAL AND RESERVES						
Called up share capital			1		1	
Retained earnings			(3,292)		693	
SHAREHOLDERS' FUNDS			$\frac{(3,292)}{(3,291)}$		694	

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th September 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th September 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections
- (b) each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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## BALANCE SHEET - continued 30TH SEPTEMBER 2017

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 28th March 2018 and were signed by:

A Hayward - Director

#### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2017

#### 1. STATUTORY INFORMATION

Andrew Hayward Fencing Contractors Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

### 2. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### First year adoption of Financial Reporting Standard 102 (FRS 102) Section 1A

This is the first year that the company has presented its results under FRS 102. The last financial statements under UK GAAP were for the period ended 30 September 2016. The date of transition to FRS 102 was 1 October 2015. There have been no significant changes in accounting policies for the company as the result of transition to FRS102 and a reconciliation of profit for the period ended 30 September 2016 and equity as at 1 October 2015 and 30 September 2016 between UK GAAP as previously reported and FRS 102 are not required as there are no changes to the figures presented.

#### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on reducing balance Motor vehicles - 20% on reducing balance

#### Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

#### Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

#### Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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# NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH SEPTEMBER 2017

### 3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1.

#### 4 TANGIBLE FIXED ASSETS

Plant and machinery vehicles   Totals   E   E   E   E   E   E   E   E   E	4.	TANGIBLE FIXED ASSETS			
COST			Plant and	Motor	
COST			machinery	vehicles	Totals
At 1st October 2016         1,797         14,391         16,188           Additions         390         -         390           At 30th September 2017         2,187         14,391         16,578           DEPRECIATION         1,601         8,496         10,097           Charge for year         1,718         9,675         11,393           NET BOOK VALUE         1,718         9,675         11,393           NET BOOK VALUE         469         4,716         5,185           At 30th September 2016         469         4,716         5,185           At 30th September 2016         5,895         6,091           5.         DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR         30,917         30,916           f         f         f         f           Trade debtors         -         536         652           Other debtors         -         652           Other debtors         -         536           Credict Card Account         f         f           Trade cereditors         -         30,917           Trade creditors         -         3,090           Credit Card Account         766         112           Trade creditors         <			£	£	£
Additions         390         —         390           AT 30th September 2017         2,187         14,391         16,578           DEPRECIATION         —         —         10,007           At 1st October 2016         1,601         8,496         10,007           Charge for year         117         1,179         1,296           At 30th September 2017         469         4,716         5,185           At 30th September 2016         196         5,895         6,009           5.         DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR         30,917         30,916           f.         f.         f.         f.         f.           7.         CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR         30,917         30,916         30,917         30,916           f.		COST			
At 30th September 2017 DEPRECIATION At 1st October 2016 Charge for year At 30th September 2017 At 30th September 2017 NET BOOK VALUE At 30th September 2017 At 30th September 2016  DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR  Trade debtors Other debtors Other debtors Other debtors  CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR  Hire purchase contracts Credit Card Account Trade creditors  Trade creditors  CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR  Hire purchase contracts Credit Card Account Trade creditors  CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR  Hire purchase contracts Credit Card Account Trade creditors  Trade creditors Trade creditors Trade creditors Trade creditors Trade creditors Trade creditors Trade creditors Trade creditors Trade creditors Trade creditors Trade creditors Trade debtors Trade deb		At 1st October 2016	1,797	14,391	16,188
DEPRECIATION   1,601   8,496   10,097   1,192   1,296   1,601   1,601   1,179   1,296   1,296   1,718   2,675   11,393   1,718   2,675   11,393   1,718   2,675   1,393   1,718   2,675   1,393   1,718   2,675   1,393   1,718   2,675   1,393   1,718   2,675   1,393   1,600   1,966   2,895   2,699   1,969   1,		Additions	390	<del>_</del>	390
At 1st October 2016 Charge for year         1,601 117         8,496 1,179         10,097 1,296           At 30th September 2017 At 30th September 2017 At 30th September 2016         469 196         4,716 5,895         5,185 6,000           5.         DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR         30,9.17 1 standed bebtors         30,9.17 1 standed bebtors         30,9.17 1 standed bebtors         30,9.17 1 standed bebtors         536 1 standed bebtors           6.         CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR         30,9.17 1 standed bebtors         30,9.16 1 standed bebtors           6.         CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR         30,9.17 1 standed bebtors         30,9.17 1 standed bebtors         30,9.17 1 standed bebtors         30,9.16 1 standed bebtors           6.         CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR         30,9.17 1 standed bebtors         30,9.16 1 standed bebtors           7.         CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR         30,9.17 1 standed bebtors         30,9.17 1 standed bebtors           7.         CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR         30,9.17 1 standed bebtors         30,9.17 1 standed bebtors         30,9.17 1 standed bebtors         30,9.16 1 standed bebtors         1 standed bebtors         1 standed bebtors         1 stand		At 30th September 2017	2,187	14,391	16,578
Charge for year         117         1,179         1,296           At 30th September 2017         1,718         9,675         11,393           NET BOOK VALUE         469         4,716         5,185           At 30th September 2017         469         4,716         5,185           At 30th September 2016         196         5,895         6,091           5.         DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR         30,9,17         30,9,16         £         £         £           Trade debtors         -         -         536         C52         -         -         -         536         C52         -         -         -         536         C52         -         -         -         30,916         -         £         £         £         £         £         £         £         £         £         £         £         £		DEPRECIATION		<del></del>	
At 30th September 2017 NET BOOK VALUE         1,718         9,675         11,393           At 30th September 2017 At 30th September 2016         469         4,716         5,185           At 30th September 2016         196         5,895         6,091           5.         DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR         30,9.17         30,9.16           Trade debtors         -         536           Other debtors         -         652           Other debtors         -         652           Eliminary         30,9.17         30,9.16           #         £         £           Hire purchase contracts         -         30,90           Credit Card Account         766         112           Trade creditors         1         1           Other creditors         540         528           1,969         4,901           7.         CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR         30,9.17         30,9.16           #         £         £         £           Hire purchase contracts         30,9.17         30,9.16           #         £         £           #         £         £           #         £         £ <td></td> <td>At 1st October 2016</td> <td>1,601</td> <td>8,496</td> <td>10,097</td>		At 1st October 2016	1,601	8,496	10,097
NET BOOK VALUE		Charge for year	<u> 117</u>	1,179	1,296
At 30th September 2017         469         4,716         5,185           At 30th September 2016         196         5,895         6,091           5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR           Trade debtors         30,9.17         30,9.16         £ <t< td=""><td></td><td>At 30th September 2017</td><td>1,718</td><td>9,675</td><td>11,393</td></t<>		At 30th September 2017	1,718	9,675	11,393
At 30th September 2016 196 5,895 6,091  5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR    10,01,17   30,9,16   £   £   £   £   £   £   £   £   £				<del></del>	
5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR         Trade debtors       30.9.17       30.9.16       £       £       £       £       £       £       £       £       £       £       536       Other debtors       —       6.52       —       6.52       —       1.188       6.       CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR       30.9.17       30.9.16       £       1.1       1		At 30th September 2017	<u>469</u>	4,716	5,185
Trade debtors 0.0		At 30th September 2016	196	5,895	6,091
Trade debtors 0	5.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Trade debtors         - 536 652				30.9.17	30.9.16
Other debtors				£	£
6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR    10,917   30,9.16   £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £		Trade debtors		_	536
6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR    1		Other debtors		-	652
Hire purchase contracts   30,9.17   £ £ £ £     Hire purchase contracts   - 3,090     Credit Card Account   766   112     Trade creditors   1   1     Taxation and social security   662   1,170     Other creditors   540   528     1,969   4,901     Taxation and social security   54,001     Other creditors   30,9.17   30,9.16     £ £ £     Hire purchase contracts   - 149     Other creditors   11,597   4,473					1,188
Hire purchase contracts   30,9.17   £ £ £ £     Hire purchase contracts   - 3,090     Credit Card Account   766   112     Trade creditors   1   1     Taxation and social security   662   1,170     Other creditors   540   528     1,969   4,901     Taxation and social security   54,001     Other creditors   30,9.17   30,9.16     £ £ £     Hire purchase contracts   - 149     Other creditors   11,597   4,473	6.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Hire purchase contracts				30.9.17	30.9.16
Credit Card Account       766       112         Trade creditors       1       1         Taxation and social security       662       1,170         Other creditors       540       528         1,969       4,901         7.       CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR       30.9.17       30.9.16         £       £       £       £         Hire purchase contracts       -       149         Other creditors       11,597       4,473				£	£
Credit Card Account         766         112           Trade creditors         1         1           Taxation and social security         662         1,170           Other creditors         540         528           1,969         4,901           7.         CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR         30,9.17         30,9.16           £         £         £         £           Hire purchase contracts         -         149           Other creditors         11,597         4,473		Hire purchase contracts		-	3,090
Taxation and social security Other creditors $662$ $528$ $528$ $290$ $290$ $290$ 7.       CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR         Hire purchase contracts Other creditors $100$		Credit Card Account		766	112
Other creditors $\frac{540}{1,969}$ $\frac{528}{4,901}$ 7.       CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR       30,9.17       30,9.16         It fure purchase contracts Other creditors       -       149         Other creditors       11,597       4,473		Trade creditors		1	1
7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR  Hire purchase contracts Other creditors  1,969  4,901  30.9.17  \$\frac{30.9.17}{2} \frac{30.9.16}{2} \frac{1}{4}  149  11,597  4,473				662	
7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR  30.9.17 £ £ £ Other creditors  11,597 4,473		Other creditors			
YEAR  30.9.17 30.9.16  £ £  Hire purchase contracts Other creditors  149  11,597 4,473				<u>1,969</u>	<u>4,901</u>
YEAR         30.9.17       30.9.16         £       £         £       £         Other creditors       -       149         11,597       4,473	7	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN O	NE		
Hire purchase contracts	1.	YEAR			
Hire purchase contracts       -       149         Other creditors       11,597       4,473				30.9.17	30.9.16
Other creditors				£	
		Hire purchase contracts		-	149
<u></u>		Other creditors			
				<u>11,597</u>	4,622

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## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH SEPTEMBER 2017

### 8. RELATED PARTY DISCLOSURES

At the balance sheet date, the company owed £5,096 (2016 £2,973) to  $\Lambda$  Hayward, the director and shareholder of the company. The loan was interest free and repayable on demand.

### 9. **ULTIMATE CONTROLLING PARTY**

The controlling party is A Hayward.

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.