

**HAMMERSLEYS STORE LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

Merranti Accounting Ltd  
10 Scandia-Hus Business Park  
Felcourt Road, Felcourt  
East Grinstead  
West Sussex  
RH19 2LP

**Hammersleys Store Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 30 September 2023**

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**Hammersleys Store Limited**  
**Company Information**  
**For The Year Ended 30 September 2023**

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<b>Director</b>	Mr J K Hammersley
<b>Company Number</b>	05733004
<b>Registered Office</b>	10 Scandia-Hus Business Park Felcourt Road, Felcourt East Grinstead West Sussex RH19 2LP
<b>Accountants</b>	Merranti Accounting Ltd 10 Scandia-Hus Business Park Felcourt Road, Felcourt East Grinstead West Sussex RH19 2LP

**Hammersleys Store Limited  
Accountants' Report  
For The Year Ended 30 September 2023**

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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 financial statements of Hammersleys Store Limited for the year ended 30 September 2023 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

This report is made solely to the director of Hammersleys Store Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Hammersleys Store Limited and state those matters that we have agreed to state to the director of Hammersleys Store Limited in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Hammersleys Store Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Hammersleys Store Limited. You consider that Hammersleys Store Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Hammersleys Store Limited. 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 statutory financial statements.

Signed

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28 March 2024

Merranti Accounting Ltd  
10 Scandia-Hus Business Park  
Felcourt Road, Felcourt  
East Grinstead  
West Sussex  
RH19 2LP

**Hammersleys Store Limited**  
**Balance Sheet**  
**As At 30 September 2023**

Registered number: 05733004

		<b>2023</b>		<b>2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>5</b>		4,190		2,913
			<u>4,190</u>		<u>2,913</u>
<b>CURRENT ASSETS</b>					
Stocks	<b>6</b>	10,000		17,500	
Debtors	<b>7</b>	29,366		25,724	
Cash at bank and in hand		<u>1,145</u>		<u>1,463</u>	
		40,511		44,687	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>8</b>	<u>(139,821 )</u>		<u>(106,927 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>(99,310 )</u>		<u>(62,240 )</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(95,120 )</u>		<u>(59,327 )</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>9</b>		<u>-</u>		<u>(22,000 )</u>
<b>NET LIABILITIES</b>			<u>(95,120 )</u>		<u>(81,327 )</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			2		2
Profit and Loss Account			<u>(95,122 )</u>		<u>(81,329 )</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(95,120)</u>		<u>(81,327)</u>

**Hammersleys Store Limited**  
**Balance Sheet (continued)**  
**As At 30 September 2023**

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For the year ending 30 September 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Mr J K Hammersley

Director

28 March 2024

The notes on pages 5 to 7 form part of these financial statements.

**Hammersleys Store Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 30 September 2023**

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**1. General Information**

Hammersleys Store Limited is a private company, limited by shares, incorporated in England & Wales, registered number 05733004. The registered office is 10 Scandia-Hus Business Park, Felcourt Road, Felcourt, East Grinstead, West Sussex, RH19 2LP.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

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

**2.2. Going Concern Disclosure**

The directors have not identified any material uncertainties related to events or conditions that may cast significant doubt about the company's ability to continue as a going concern.

**2.3. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**2.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	25% reducing balance
Computer Equipment	33.33% straight line

**2.5. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**2.6. 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 statement of comprehensive income 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.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 1 (2022: 2)

**Hammersleys Store Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 September 2023**

**4. Intangible Assets**

	<b>Other £</b>
<b>Cost</b>	
As at 1 October 2022	7,980
As at 30 September 2023	7,980
<b>Amortisation</b>	
As at 1 October 2022	7,980
As at 30 September 2023	7,980
<b>Net Book Value</b>	
As at 30 September 2023	-
As at 1 October 2022	-

**5. Tangible Assets**

	<b>Motor Vehicles £</b>	<b>Computer Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
As at 1 October 2022	6,858	-	6,858
Additions	1,300	1,547	2,847
As at 30 September 2023	8,158	1,547	9,705
<b>Depreciation</b>			
As at 1 October 2022	3,945	-	3,945
Provided during the period	1,054	516	1,570
As at 30 September 2023	4,999	516	5,515
<b>Net Book Value</b>			
As at 30 September 2023	3,159	1,031	4,190
As at 1 October 2022	2,913	-	2,913

**6. Stocks**

	<b>2023 £</b>	<b>2022 £</b>
Finished goods	10,000	17,500
	10,000	17,500

**7. Debtors**

	<b>2023 £</b>	<b>2022 £</b>
<b>Due within one year</b>		
Trade debtors	2,216	1,724
Amounts owed by group undertakings	25,511	15,396
Other debtors	1,639	8,604
	29,366	25,724



**Hammersleys Store Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 September 2023**

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**8. Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	4,424	4,693
Bank loans and overdrafts	14,551	6,000
Other creditors	120,368	96,234
Taxation and social security	478	-
	<u>139,821</u>	<u>106,927</u>

**9. Creditors: Amounts Falling Due After More Than One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bounce Back loan > 1 Year	-	22,000
	<u>-</u>	<u>22,000</u>

**10. Related Party Transactions**

**Hammersleys Estate Agents Ltd**

A company under common control and ownership

During the year the company repaid/(received) loans of £12,222 (2022: £1,700) to/(from) Hammersleys Estate Agents Ltd. A balance of £5,052 was written off and reported as Other Income in the Profit & Loss account. The loans are unsecured, repayable upon demand and bear no interest. At the balance sheet date the amount due to Hammersleys Estate Agents Ltd was £NIL (2022: £17,274).

**Hammersleys Taxis Limited**

A company under common control and ownership

During the year the company made loans of £10,115 (2022: £4,260) to Hammersleys Taxis Ltd. The loans are unsecured, repayable upon demand and bear no interest. At the balance sheet date the amount due from Hammersleys Taxis Ltd was £25,511 (2022: £15,396).

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.