

COMPANY REGISTRATION NUMBER: 08881918

Benham and Horne Consultants Limited

Filleted Unaudited Abridged Financial Statements

31 March 2023

Benham and Horne Consultants Limited

Abridged Financial Statements

Year Ended 31 March 2023

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Benham and Horne Consultants Limited

Officers and Professional Advisers

The board of directors

Mrs D Horne
Mr D J Horne
Mr N D F Benham
Mrs D E Benham

Registered office

88 High Street
Ramsey
Huntingdon
Cambridgeshire
PE26 1BS

Accountants

SR Howell & Co
Chartered Certified Accountants
88 High Street
Ramsey
Huntingdon
Cambs
PE26 1BS

Benham and Horne Consultants Limited

Abridged Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	5	439	549
Current assets			
Debtors		1,504	525
Cash at bank and in hand		6,529	7,600
		-----	-----
		8,033	8,125
Creditors: amounts falling due within one year		(8,398)	(3,937)
		-----	-----
Net current (liabilities)/assets		(365)	4,188
		---	---
Total assets less current liabilities		74	4,737
		---	---
Net assets		74	4,737
		---	---
Capital and reserves			
Called up share capital		500	500
Profit and loss account		(426)	4,237
		---	-----
Shareholders funds		74	4,737
		---	-----

These abridged financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the abridged statement of income and retained earnings has not been delivered.

For the year ending 31 March 2023 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 abridged financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of abridged financial statements .

All of the members have consented to the preparation of the abridged statement of income and retained earnings and the abridged statement of financial position for the year ending 31 March 2023 in accordance with Section 444(2A) of the Companies Act 2006.

Benham and Horne Consultants Limited

Abridged Statement of Financial Position *(continued)*

31 March 2023

These abridged financial statements were approved by the board of directors and authorised for issue on 17 May 2023 , and are signed on behalf of the board by:

Mr D J Horne Director

Company registration number: 08881918

Benham and Horne Consultants Limited

Notes to the Abridged Financial Statements

Year Ended 31 March 2023

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 88 High Street, Ramsey, Huntingdon, Cambridgeshire, PE26 1BS.

2. Statement of compliance

These abridged financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

3.1 Basis of preparation

The abridged financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The abridged financial statements are prepared in sterling, which is the functional currency of the entity.

3.2 Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered, stated net of discounts and of Value Added Tax.

3.3 Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

3.4 Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

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

3.6 Impairment of fixed assets

3.7 Defined contribution plans

4. Employee numbers

The average number of persons employed by the company during the year amounted to 1 (2022: 1).

5. Tangible assets

	£
Cost	
At 1 April 2022 and 31 March 2023	1,792

Depreciation	
At 1 April 2022	1,243
Charge for the year	110

At 31 March 2023	1,353

Carrying amount	
At 31 March 2023	439

At 31 March 2022	549

6. Directors' advances, credits and guarantees

During the year the directors entered into the following advances and credits with the company:

	2023		
	Balance	Advances/ (credits) to the	Balance
	brought forward	directors	outstanding
	£	£	£
Four directors	(3,566)	(4,283)	(7,849)
	-----	-----	-----
	2022		
	Balance	Advances/ (credits) to the	Balance
	brought forward	directors	outstanding
	£	£	£
Four directors	(4,241)	675	(3,566)
	-----	-----	-----

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.