

Company registration number: 10271627
Hall Consultancy (Agri Business) Ltd
Unaudited filleted financial statements
31 July 2018

Hall Consultancy (Agri Business) Ltd

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Hall Consultancy (Agri Business) Ltd

Directors and other information

Directors

Mr Robert Stephen Hall

Mrs Kate Patricia Hall

Company number

10271627

Registered office

75 High Street

Boston

Lincs

PE21 8SX

Business address

Chestnut Cottage

11 Chestnut Close

Nocton

Lincoln

LN4 2DJ

Accountants

Lister & Co

75 High Street

Boston

Lincolnshire

PE21 8SX

Hall Consultancy (Agri Business) Ltd

Report to the board of directors on the preparation of the

unaudited statutory financial statements of Hall Consultancy (Agri Business) Ltd

Year ended 31 July 2018

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Hall Consultancy (Agri Business) Ltd for the year ended 31 July 2018 which comprise the statement of financial position, statement of changes in equity and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the board of directors of Hall Consultancy (Agri Business) Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Hall Consultancy (Agri Business) Ltd and state those matters that we have agreed to state to the board of directors of Hall Consultancy (Agri Business) Ltd as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Hall Consultancy (Agri Business) Ltd and its board of directors as a body for our work or for this report.

It is your duty to ensure that Hall Consultancy (Agri Business) Ltd 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 Hall Consultancy (Agri Business) Ltd. You consider that Hall Consultancy (Agri Business) Ltd 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 Hall Consultancy (Agri Business) Ltd. 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.

Lister & Co

ACCA

75 High Street

Boston

Lincolnshire

PE21 8SX

12 November 2018

Hall Consultancy (Agri Business) Ltd
Statement of financial position
31 July 2018

		31/07/18	31/07/17
	Note	£	£
Fixed assets			
Tangible assets	5	55,024	1,495
		<u>55,024</u>	<u>1,495</u>
Current assets			
Debtors	6	22,176	18,868
Cash at bank and in hand		2,031	2,610
		<u>24,207</u>	<u>21,478</u>
Creditors: amounts falling due within one year	7	(16,862)	(13,951)
Net current assets		<u>7,345</u>	<u>7,527</u>
Total assets less current liabilities		<u>62,369</u>	<u>9,022</u>
Creditors: amounts falling due after more than one year	8	(41,871)	-
Provisions for liabilities		(10,454)	(284)
Net assets		<u>10,044</u>	<u>8,738</u>
Capital and reserves			
Called up share capital	9	100	100
Profit and loss account		9,944	8,638
Shareholders funds		<u>10,044</u>	<u>8,738</u>

For the year ending 31 July 2018 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 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 financial statements.

These 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 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 statement of comprehensive income has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 12 November 2018 , and are signed on behalf of the board by:

Mr Robert Stephen Hall

Director

Company registration number: 10271627

Hall Consultancy (Agri Business) Ltd
Statement of changes in equity
Year ended 31 July 2018

	Called up share capital	Profit and loss account	Total
	£	£	£
At 1 August 2016	-	-	-
Profit for the year		33,468	33,468
Total comprehensive income for the year	<u>-</u>	<u>33,468</u>	<u>33,468</u>
Issue of shares	100		100
Dividends paid and payable		(24,830)	(24,830)
Total investments by and distributions to owners	<u>100</u>	<u>(24,830)</u>	<u>(24,730)</u>
At 31 July 2017 and 1 August 2017	<u>100</u>	<u>8,638</u>	<u>8,738</u>
Profit for the year		60,118	60,118
Total comprehensive income for the year	<u>-</u>	<u>60,118</u>	<u>60,118</u>
Dividends paid and payable		(58,812)	(58,812)
Total investments by and distributions to owners	<u>-</u>	<u>(58,812)</u>	<u>(58,812)</u>
At 31 July 2018	<u>100</u>	<u>9,944</u>	<u>10,044</u>

Hall Consultancy (Agri Business) Ltd

Notes to the financial statements

Year ended 31 July 2018

1. General information

The company is a private company limited by shares, registered in England. The address of the registered office is 75 High Street, Boston, Lincs, PE21 8SX.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

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

Turnover

Turnover represents the amount receivable for services rendered during the year net of value added tax. Revenue is recognised when the significant risks and rewards of ownership have transferred to the buyer and it is probable that associated economic benefits will flow to the company.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, 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.

Tangible assets

tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

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:

Fittings fixtures and equipment	-	25 % reducing balance
Motor vehicles	-	25 % reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 2 (2017: 2).

5. Tangible assets

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 1 August 2017	2,004	-	2,004
Additions	1,365	58,730	60,095
At 31 July 2018	3,369	58,730	62,099
Depreciation			
At 1 August 2017	509	-	509
Charge for the year	448	6,118	6,566
At 31 July 2018	957	6,118	7,075
Carrying amount			
At 31 July 2018	2,412	52,612	55,024
At 31 July 2017	1,495	-	1,495

6. Debtors

	31/07/18 £	31/07/17 £
Trade debtors	21,386	18,440
Other debtors	790	428
	22,176	18,868

7. Creditors: amounts falling due within one year

	31/07/18 £	31/07/17 £
Trade creditors	1,356	1,588
Accruals and deferred income	1,000	950
Corporation tax	3,931	7,954
Social security and other taxes	5,390	3,459
Obligations under finance leases	5,185	-
	16,862	13,951

8. Creditors: amounts falling due after more than one year

	31/07/18	31/07/17
	£	£
Obligations under finance leases	41,871	-
	<u> </u>	<u> </u>

9. Called up share capital**Issued, called up and fully paid**

	31/07/18		31/07/17	
	No	£	No	£
Ordinary A Shares shares of £ 1.00 each	50	50	50	50
Ordinary B Shares shares of £ 1.00 each	50	50	50	50
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	100	100	100	100
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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.