

**A & RA HULBERT LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

A & RA HULBERT LIMITED
UNAUDITED ACCOUNTS
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A & RA HULBERT LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023

Directors	Mr J A Hulbert Miss E E Hubert
Company Number	4633752 (England and Wales)
Registered Office	84 Heaton Moor Road Heaton Moor STOCKPORT Cheshire SK4 4NZ UK
Accountants	Ian Afflick 61 Tatton Road North Heaton Moor Stockport Cheshire SK4 4QX

A & RA HULBERT LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Fixed assets			
Intangible assets	4	-	4,500
Tangible assets	5	164,286	165,556
		164,286	170,056
Current assets			
Inventories		24,940	22,734
Debtors	6	165	314
Cash at bank and in hand		13,066	8,188
		38,171	31,236
Creditors: amounts falling due within one year	7	(46,928)	(41,959)
Net current liabilities		(8,757)	(10,723)
Total assets less current liabilities		155,529	159,333
Creditors: amounts falling due after more than one year	8	(105,456)	(112,916)
Provisions for liabilities			
Deferred tax		(1,546)	(1,498)
Net assets		48,527	44,919
Capital and reserves			
Called up share capital		1,000	1,000
Profit and loss account		47,527	43,919
Shareholders' funds		48,527	44,919

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

The directors acknowledge their 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 20 September 2023 and were signed on its behalf by

Mr J A Hulbert
Director

Company Registration No. 4633752

A & RA HULBERT LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1 Statutory information

A & RA HULBERT LIMITED is a private company, limited by shares, registered in England and Wales, registration number 4633752. The registered office is 84 Heaton Moor Road, Heaton Moor, STOCKPORT, Cheshire, SK4 4NZ, UK.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Freehold Land & Buildings Nil

Fixtures, fittings & equipment 15% reducing balance

Computer equipment 25% reducing balance

Intangible fixed assets

Goodwill, being the amount paid in connection with the acquisition of a business in 2003, is being amortised evenly over its estimated useful life of twenty years.

Stocks

Stocks have been valued at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Stocks held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost, adjusted where applicable for any loss of service potential.

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

A & RA HULBERT LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

4 Intangible fixed assets	Other £
Cost	
At 1 April 2022	90,000
At 31 March 2023	90,000
Amortisation	
At 1 April 2022	85,500
Charge for the year	4,500
At 31 March 2023	90,000
Net book value	
At 31 March 2023	-
At 31 March 2022	4,500

5 Tangible fixed assets	Land & buildings £	Fixtures & fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2022	160,871	20,922	6,842	188,635
Additions	-	-	251	251
At 31 March 2023	160,871	20,922	7,093	188,886
Depreciation				
At 1 April 2022	3,200	15,787	4,092	23,079
Charge for the year	-	771	750	1,521
At 31 March 2023	3,200	16,558	4,842	24,600
Net book value				
At 31 March 2023	157,671	4,364	2,251	164,286
At 31 March 2022	157,671	5,135	2,750	165,556

6 Debtors	2023 £	2022 £
Amounts falling due within one year		
Accrued income and prepayments	165	314

7 Creditors: amounts falling due within one year	2023 £	2022 £
Bank loans and overdrafts	9,512	9,512
Trade creditors	4,741	2,632
Taxes and social security	14,451	19,888
Other creditors	-	3,866
Loans from directors	10,920	3,831
Accruals	7,304	2,230
	46,928	41,959

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NOTES TO THE ACCOUNTS
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8 Creditors: amounts falling due after more than one year	2023	2022
	£	£
Bank loans	105,456	112,916

9 Average number of employees

During the year the average number of employees was 10 (2022: 11).

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.