

H & S CUMBRIA LTD

Abridged Accounts

Period of accounts

Start date: 01 April 2020

End date: 31 March 2021

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Accountants' Report
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In order to assist you to fulfil your duties under Companies Act 2006, we have prepared for your approval the accounts of H & S Cumbria Ltd for the year ended 31 March 2021 which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and related notes from the company's accounting records and from information and explanations you have given us.

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

This report is made solely to the member of H & S Cumbria Ltd, as a body, in accordance with the terms of our engagement letter dated 12 May 2021. Our work has been undertaken solely to prepare for your approval the accounts of H & S Cumbria Ltd and state those matters that we have agreed to state to the Board of H & S Cumbria Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants and as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than H & S Cumbria Ltd and its members as a body for our work or for this report.

It is your duty to ensure that H & S Cumbria Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and Profit of H & S Cumbria Ltd. You consider that H & S Cumbria 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 accounts of H & S Cumbria 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 accounts.

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SJW Accountants

Casterton Suite, CHBC

Burton in Kendal,

Carnforth

Lancashire

LA6 1NU

12 May 2021

H & S CUMBRIA LTD
Statement of Financial Position
As at 31 March 2021

	Notes	2021	2020
		£	£
Fixed assets			
Tangible fixed assets		10,847	15,000
		<u>10,847</u>	<u>15,000</u>
Current assets			
Debtors: amounts falling due within one year		679	3,892
Cash at bank and in hand		34,696	8,336
		<u>35,375</u>	<u>12,228</u>
Creditors: amount falling due within one year		<u>(43,904)</u>	<u>(17,507)</u>
Net current liabilities		<u>(8,529)</u>	<u>(5,279)</u>
Total assets less current liabilities		2,318	9,721
Provisions for liabilities		(2,061)	(2,850)
Net assets		<u>257</u>	<u>6,871</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		157	6,771
Shareholders funds		<u>257</u>	<u>6,871</u>

For the year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

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 the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 12 May 2021 and were signed by:

Lee Derbyshire

Director

H & S CUMBRIA LTD
Notes to the Abridged Financial Statements
For the year ended 31 March 2021

General Information

H & S Cumbria Ltd is a private company, limited by shares, registered in England and Wales, registration number 08999170, registration address Casterton Suite, CHBC, Burton-in-Kendal, Carnforth, Lancs, LA6 1NU

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

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

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Current and deferred tax assets and liabilities are not discounted

Deferred taxation

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

Deferred tax is measured using 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.

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.

Current and deferred tax assets and liabilities are not discounted.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	15% Straight Line
Motor Vehicles	25% Reducing Balance
Computer Equipment	33.33% Straight Line

Assets on finance lease and hire purchase

Assets held under finance lease or hire purchase contracts i.e. those contracts where substantially all the risks and rewards of ownership have passed to the company, are included in the appropriate category of tangible fixed assets and depreciated over the shorter of the lease term and their estimated expected useful lives.

Future obligations under such contracts are included in creditors net of the finance charge allocated to future periods.

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

2. Average number of employees

Average number of employees during the year was 1 (2020 : 1).

3. Tangible fixed assets

Cost or valuation	Plant and Machinery	Motor Vehicles	Computer Equipment	Total
	£	£	£	£
At 01 April 2020	22,856	6,525	1,135	30,516
Additions	1,000	-	-	1,000
Disposals	-	(2,625)	-	(2,625)
At 31 March 2021	23,856	3,900	1,135	28,891
Depreciation				
At 01 April 2020	10,208	4,701	607	15,516
Charge for year	3,119	518	210	3,847
On disposals	-	(1,319)	-	(1,319)
At 31 March 2021	13,327	3,900	817	18,044
Net book values				
Closing balance as at 31 March 2021	10,529	-	318	10,847
Opening balance as at 01 April 2020	12,648	1,824	528	15,000

4. Share Capital

Authorised

100 Class A shares of £1.00 each

Allotted, called up and fully paid

100 Class A shares of £1.00 each

	2021	2020
	£	£
	100	100
	100	100

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.