

**Unaudited Financial Statements for the Year Ended 31 March 2022**

**for**

**Hawson Jefferies Limited**

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for the Year Ended 31 March 2022**

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**Hawson Jefferies Limited**

**Company Information**  
**for the Year Ended 31 March 2022**

**DIRECTORS:**

E J Mizler  
A Priestley  
T A Hawson  
A A Jefferies

**REGISTERED OFFICE:**

Suite 4  
164 - 170 Queens Road  
Sheffield  
S2 4DH

**REGISTERED NUMBER:**

03015374 (England and Wales)

**ACCOUNTANTS:**

Hawson Jefferies  
Suite 4  
164-170 Queens Road  
Sheffield  
South Yorkshire  
S2 4DH

**Hawson Jefferies Limited (Registered number: 03015374)****Balance Sheet  
31 March 2022**

	Notes	31.3.22 £	£	31.3.21 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		30,000		30,000
Tangible assets	5		<u>5,416</u>		<u>-</u>
			35,416		30,000
<b>CURRENT ASSETS</b>					
Debtors	6	143,814		15,705	
Cash at bank and in hand		<u>3,431</u>		<u>759</u>	
		147,245		16,464	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>124,959</u>		<u>4,662</u>	
<b>NET CURRENT ASSETS</b>			<u>22,286</u>		<u>11,802</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>57,702</u>		<u>41,802</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			30		60
Retained earnings			<u>57,672</u>		<u>41,742</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>57,702</u>		<u>41,802</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

**Balance Sheet - continued**  
**31 March 2022**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 21 March 2023 and were signed on its behalf by:

E J Mizler - Director

T A Hawson - Director

**Notes to the Financial Statements  
for the Year Ended 31 March 2022**

**1. STATUTORY INFORMATION**

Hawson Jefferies Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Goodwill, being the amounts paid in connection with the acquisition of businesses in 1995 and 2021 is not being amortised over a predetermined timescale as in the opinion of the directors this would not give a true and fair view of the company's financial situation.

As at the year end date the directors consider that there had been no significant impairment to the goodwill valuation as shown in these financial statements.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment	- 33% on cost
Fixtures and fittings	- 15% on reducing balance

**Government grants**

The company has adopted the performance model for the recognition of government grants.  
During the previous year the company received grants in respect of Covid-19 support.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and 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.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

2. ACCOUNTING POLICIES - continued

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 12 (2021 - 6) .

4. INTANGIBLE FIXED ASSETS

	Goodwill £
<b>COST</b>	
At 1 April 2021	
and 31 March 2022	<u>30,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>30,000</u>
At 31 March 2021	<u>30,000</u>

5. TANGIBLE FIXED ASSETS

	Computer Equipment £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2021	278	-	278
Additions	<u>6,121</u>	<u>1,572</u>	<u>7,693</u>
At 31 March 2022	<u>6,399</u>	<u>1,572</u>	<u>7,971</u>
<b>DEPRECIATION</b>			
At 1 April 2021	278	-	278
Charge for year	<u>2,041</u>	<u>236</u>	<u>2,277</u>
At 31 March 2022	<u>2,319</u>	<u>236</u>	<u>2,555</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>4,080</u>	<u>1,336</u>	<u>5,416</u>
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Trade debtors	143,814	15,449
Other debtors	<u>-</u>	<u>256</u>
	<u>143,814</u>	<u>15,705</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Trade creditors	26,231	600
Taxation and social security	34,116	4,062
Other creditors	64,612	-
	<u>124,959</u>	<u>4,662</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.