

**HJC DESIGN LTD**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**HJC DESIGN LTD**  
**UNAUDITED ACCOUNTS**  
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**HJC DESIGN LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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<b>Director</b>	Matthew Conley
<b>Secretary</b>	Jeanette Conley
<b>Company Number</b>	05213430 (England and Wales)
<b>Registered Office</b>	192 SHOREHAM STREET SHEFFIELD S1 4SQ
<b>Accountants</b>	EJAccounting Limited 3 Worksop Road Aston Sheffield South Yorkshire S26 2EB

**HJC DESIGN LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 SEPTEMBER 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	4	8,474	7,639
<b>Current assets</b>			
Inventories	5	23,420	12,120
Debtors	6	51,304	70,915
Cash at bank and in hand		105,603	246,253
		<u>180,327</u>	<u>329,288</u>
<b>Creditors: amounts falling due within one year</b>	7	(45,565)	(48,668)
<b>Net current assets</b>		<u>134,762</u>	<u>280,620</u>
<b>Total assets less current liabilities</b>		143,236	288,259
<b>Creditors: amounts falling due after more than one year</b>	8	-	(95,000)
<b>Provisions for liabilities</b>			
Deferred tax	9	(1,610)	(1,451)
<b>Net assets</b>		<u>141,626</u>	<u>191,808</u>
<b>Capital and reserves</b>			
Called up share capital		200	200
Profit and loss account		<u>141,426</u>	<u>191,608</u>
<b>Shareholders' funds</b>		<u>141,626</u>	<u>191,808</u>

For the year ending 30 September 2022 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 director acknowledges his 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 and authorised for issue on 12 June 2023 and were signed on its behalf by

Matthew Conley  
Director

Company Registration No. 05213430

**HJC DESIGN LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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**1 Statutory information**

HJC Design Ltd is a private company, limited by shares, registered in England and Wales, registration number 05213430. The registered office is 192 SHOREHAM STREET, SHEFFIELD, S1 4SQ.

**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 as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***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:

Plant & machinery	20% on cost
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***Research and development***

Expenditure on research and development is written off in the year in which it is incurred.

***Leased assets***

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profit on a straight line basis over the lease term.

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability. The interest element of rental obligations is charged to the profit and loss account over the period of the lease at a constant proportion of the outstanding balance of capital repayments.

***Pension costs***

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

***Grants***

Grants received during the period have been recognised when all conditions of the grant have been met.

**HJC DESIGN LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**4 Tangible fixed assets**

	<b>Fixtures &amp; fittings £</b>
<b>Cost or valuation</b>	At cost
At 1 October 2021	60,990
Additions	5,000
At 30 September 2022	65,990
<b>Depreciation</b>	
At 1 October 2021	53,351
Charge for the year	4,165
At 30 September 2022	57,516
<b>Net book value</b>	
At 30 September 2022	8,474
At 30 September 2021	7,639

**5 Inventories**

	<b>2022 £</b>	<b>2021 £</b>
Work in progress	2,900	2,500
Finished goods	20,520	9,620
	23,420	12,120

**6 Debtors**

	<b>2022 £</b>	<b>2021 £</b>
<b>Amounts falling due within one year</b>		
Trade debtors	33,760	54,936
Accrued income and prepayments	5,190	15,979
Other debtors	12,354	-
	51,304	70,915

**7 Creditors: amounts falling due within one year**

	<b>2022 £</b>	<b>2021 £</b>
VAT	13,044	22,843
Trade creditors	17,640	18,370
Taxes and social security	2,064	6,587
Other creditors	118	268
Loans from directors	459	-
Accruals	-	600
Deferred income	12,240	-
	45,565	48,668

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

	<b>2022 £</b>	<b>2021 £</b>
Bank loans	-	95,000

**HJC DESIGN LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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**9 Deferred taxation**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accelerated capital allowances	1,610	1,451
	<u>1,610</u>	<u>1,451</u>
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Provision at start of year	1,451	1,451
Charged to the profit and loss account	159	-
Provision at end of year	<u>1,610</u>	<u>1,451</u>

**10 Average number of employees**

During the year the average number of employees was 5 (2021: 5).

