

**HJC DESIGN LTD  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**HJC DESIGN LTD**  
**UNAUDITED ACCOUNTS**  
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**HJC DESIGN LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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<b>Director</b>	MR M CONLEY
<b>Company Number</b>	05213430 (England and Wales)
<b>Registered Office</b>	192 SHOREHAM STREET SHEFFIELD S1 4ST

**HJC DESIGN LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 SEPTEMBER 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	4	7,639	11,336
<b>Current assets</b>			
Inventories		12,120	2,592
Debtors	5	70,915	46,754
Cash at bank and in hand		246,238	173,044
		<u>329,273</u>	<u>222,390</u>
<b>Creditors: amounts falling due within one year</b>	6	(48,653)	(26,755)
<b>Net current assets</b>		<u>280,620</u>	<u>195,635</u>
<b>Total assets less current liabilities</b>		288,259	206,971
<b>Creditors: amounts falling due after more than one year</b>	7	(95,000)	(50,000)
<b>Provisions for liabilities</b>			
Deferred tax		(1,451)	(2,447)
<b>Net assets</b>		<u>191,808</u>	<u>154,524</u>
<b>Capital and reserves</b>			
Called up share capital		200	200
Profit and loss account		191,608	154,324
<b>Shareholders' funds</b>		<u>191,808</u>	<u>154,524</u>

For the year ending 30 September 2021 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 21 December 2021 and were signed on its behalf by

MR M CONLEY  
Director

Company Registration No. 05213430

**HJC DESIGN LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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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 4ST.

**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.

***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. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***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.

**HJC DESIGN LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

**4 Tangible fixed assets**

	<b>Plant &amp; machinery £</b>
<b>Cost or valuation</b>	At cost
At 1 October 2020	60,990
At 30 September 2021	60,990
<b>Depreciation</b>	
At 1 October 2020	49,654
Charge for the year	3,697
At 30 September 2021	53,351
<b>Net book value</b>	
At 30 September 2021	7,639
At 30 September 2020	11,336

**5 Debtors: amounts falling due within one year**

	<b>2021 £</b>	<b>2020 £</b>
Trade debtors	54,936	37,743
Accrued income and prepayments	15,979	9,011
	70,915	46,754

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

	<b>2021 £</b>	<b>2020 £</b>
Trade creditors	18,356	10,476
Taxes and social security	29,430	9,611
Other creditors	267	84
Loans from directors	-	54
Accruals	600	650
Deferred income	-	5,880
	48,653	26,755

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

	<b>2021 £</b>	<b>2020 £</b>
Bank loans	95,000	50,000

**8 Average number of employees**

During the year the average number of employees was 5 (2020: 6).

