

Unaudited Financial Statements for the Year Ended 30 April 2018

for

Hallidays Developments Limited

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for the Year Ended 30 April 2018

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Hallidays Developments Limited

Company Information  
for the Year Ended 30 April 2018

**DIRECTORS:**

T Bradshaw  
M V PejkoVIC  
E Reily Collins  
H L Reily Collins  
S Reily Collins

**REGISTERED OFFICE:**

5B Queen Street  
Dorchester-On-Thames  
Wallingford  
Oxfordshire  
OX10 7HR

**REGISTERED NUMBER:**

06219625 (England and Wales)

**ACCOUNTANTS:**

Chapman Robinson and Moore Limited  
30 Bankside Court  
Stationfields  
Kidlington  
Oxford  
OX5 1JE

Chartered Accountants' Report to the Board of Directors  
on the Unaudited Financial Statements of  
Hallidays Developments Limited

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Hallidays Developments Limited for the year ended 30 April 2018 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Hallidays Developments Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Hallidays Developments Limited and state those matters that we have agreed to state to the Board of Directors of Hallidays Developments Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Hallidays Developments Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Hallidays Developments Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Hallidays Developments Limited. You consider that Hallidays Developments Limited 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 financial statements of Hallidays Developments Limited. 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 financial statements.

Chapman Robinson and Moore Limited  
30 Bankside Court  
Stationfields  
Kidlington  
Oxford  
OX5 1JE

Date: .....

**Balance Sheet**  
**30 April 2018**

	Notes	30/4/18 £	30/4/17 £
<b>FIXED ASSETS</b>			
Tangible assets	4	144,000	153,000
Investments	5	300	300
		<u>144,300</u>	<u>153,300</u>
<b>CURRENT ASSETS</b>			
Stocks		2,147,106	2,147,106
Debtors	6	44,097	49,084
Cash at bank		12,581	11,006
		<u>2,203,784</u>	<u>2,207,196</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(26,328)	(35,301)
<b>NET CURRENT ASSETS</b>		<u>2,177,456</u>	<u>2,171,895</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>2,321,756</u>	<u>2,325,195</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year	8	(1,941,233)	(1,950,189)
<b>NET ASSETS</b>		<u>380,523</u>	<u>375,006</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		901,000	901,000
Retained earnings		(520,477)	(525,994)
		<u>380,523</u>	<u>375,006</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2018 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 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.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 31 January 2019 and were signed on its behalf by:

T Bradshaw - Director

Notes to the Financial Statements  
for the Year Ended 30 April 2018

**1. STATUTORY INFORMATION**

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

**Preparation of consolidated financial statements**

The financial statements contain information about Hallidays Developments Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

**Turnover**

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

**Tangible fixed assets**

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

Land and buildings - 5% on cost

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

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.

**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 2 (2017 - 2) .

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2018

4. **TANGIBLE FIXED ASSETS**

	Land and buildings £
<b>COST</b>	
At 1 May 2017	
and 30 April 2018	<u>180,000</u>
<b>DEPRECIATION</b>	
At 1 May 2017	27,000
Charge for year	<u>9,000</u>
At 30 April 2018	<u>36,000</u>
<b>NET BOOK VALUE</b>	
At 30 April 2018	<u>144,000</u>
At 30 April 2017	<u>153,000</u>

5. **FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>COST</b>	
At 1 May 2017	
and 30 April 2018	<u>300</u>
<b>NET BOOK VALUE</b>	
At 30 April 2018	<u>300</u>
At 30 April 2017	<u>300</u>

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30/4/18 £	30/4/17 £
Trade debtors	12,103	13,692
Amounts owed by group undertakings	21,994	25,392
Other debtors	<u>10,000</u>	<u>10,000</u>
	<u>44,097</u>	<u>49,084</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 April 2018**

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

	30/4/18	30/4/17
	£	£
Trade creditors	9,879	26,746
Amounts owed to group undertakings	150	150
Taxation and social security	4,409	3,215
Other creditors	11,890	5,190
	<u>26,328</u>	<u>35,301</u>

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	30/4/18	30/4/17
	£	£
Bank loans	1,667,393	1,667,393
Other creditors	273,840	282,796
	<u>1,941,233</u>	<u>1,950,189</u>

**9. RELATED PARTY DISCLOSURES**

During the year the company had the following transactions and outstanding balances with related parties that are under common control:

	30/4/18	30/4/17
£	£	
Sales made during the year	48,735	15,049
Purchases made during the year	22,079	19,080
Loan made to/(received from)	1,000	10,000
Amount due from/(to) related party at the end of the year	31,844	32,196

As at the end of the year £296,494 (2017: £282,796) was owed by the company to the directors.

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.