

Unaudited Financial Statements for the Year Ended 30 April 2021

for

Kevin Hall Limited

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for the Year Ended 30 April 2021

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Kevin Hall Limited

Company Information
for the Year Ended 30 April 2021

DIRECTOR: K Hall

REGISTERED OFFICE: Level 7, Tower 12
The Avenue North
18-22 Bridge Street
Manchester
M3 3BZ

REGISTERED NUMBER: 06984951 (England and Wales)

ACCOUNTANTS: Pareto Tax & Wealth LLP
Level 7, Tower 12,
18-22 Bridge Street,
Spinningfields,
Manchester
M3 3BZ

Balance Sheet
30 April 2021

	Notes	30.4.21 £	£	30.4.20 £	£
FIXED ASSETS					
Investments	4		207,670		186,080
CURRENT ASSETS					
Debtors	5	4,453		7,699	
Cash at bank		<u>478,706</u>		<u>94,068</u>	
		483,159		101,767	
CREDITORS					
Amounts falling due within one year	6	<u>487,141</u>		<u>85,790</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(3,982)</u>		<u>15,977</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>203,688</u>		<u>202,057</u>
CAPITAL AND RESERVES					
Called up share capital			90		90
Revaluation reserve	7		1,816		(20,920)
Retained earnings			<u>201,782</u>		<u>222,887</u>
SHAREHOLDERS' FUNDS			<u>203,688</u>		<u>202,057</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 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 director and authorised for issue on 20 January 2022 and were signed by:

K Hall - Director

Notes to the Financial Statements
for the Year Ended 30 April 2021

1. **STATUTORY INFORMATION**

Kevin Hall 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 as modified by the revaluation of certain assets.

Turnover

Turnover represents net invoiced sales of goods and services, excluding value added tax.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business has been fully amortised in the current year.

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.

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.

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 NIL (2020 - 24).

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021

4. **FIXED ASSET INVESTMENTS**

	Other investments £
COST OR VALUATION	
At 1 May 2020	186,080
Revaluations	21,590
At 30 April 2021	<u>207,670</u>
NET BOOK VALUE	
At 30 April 2021	<u>207,670</u>
At 30 April 2020	<u>186,080</u>

Cost or valuation at 30 April 2021 is represented by:

	Other investments £
Valuation in 2020	(20,920)
Valuation in 2021	21,590
Cost	<u>207,000</u>
	<u>207,670</u>

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

	30.4.21 £	30.4.20 £
Tax	<u>4,453</u>	<u>7,699</u>

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

	30.4.21 £	30.4.20 £
Tax	-	52,988
Directors' current accounts	484,741	30,402
Accrued expenses	<u>2,400</u>	<u>2,400</u>
	<u>487,141</u>	<u>85,790</u>

7. **RESERVES**

	Revaluation reserve £
At 1 May 2020	(20,920)
Revaluation reserve	<u>22,736</u>
At 30 April 2021	<u>1,816</u>

8. **RELATED PARTY DISCLOSURES**

At 30 April 2021 the company owed £484,741 (2020: £30,402) to K Hall.
The amount is interest free and repayable on demand.

9. **ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is K Hall.

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.