

**Unaudited Financial Statements for the Year Ended 30 September 2020**

**for**

**Hallmark Assay Ltd**

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for the Year Ended 30 September 2020**

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**Company Information**  
**for the Year Ended 30 September 2020**

**DIRECTOR:** Mr R L Scott

**REGISTERED OFFICE:** Corporation Yard  
Rawmarsh Road  
Rotherham  
South Yorkshire  
S60 1SA

**REGISTERED NUMBER:** 07557080 (England and Wales)

**ACCOUNTANTS:** Lishmans LLP  
16-18 Station Road  
Chapeltown  
Sheffield  
South Yorkshire  
S35 2XH

**Balance Sheet**  
**30 September 2020**

	Notes	2020 £	£	2019 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		509,340		515,402
<b>CURRENT ASSETS</b>					
Debtors	5	8,914		53,429	
Cash at bank		<u>355,594</u>		<u>19,409</u>	
		364,508		72,838	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>449,542</u>		<u>427,616</u>	
<b>NET CURRENT LIABILITIES</b>			(85,034)		(354,778)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			424,306		160,624
<b>PROVISIONS FOR LIABILITIES</b>	7		<u>6,525</u>		<u>7,214</u>
<b>NET ASSETS</b>			<u>417,781</u>		<u>153,410</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>417,681</u>		<u>153,310</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>417,781</u>		<u>153,410</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2020 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 29 September 2021 and were signed by:

Mr R L Scott - Director

**Notes to the Financial Statements**  
**for the Year Ended 30 September 2020**

## 1. STATUTORY INFORMATION

Hallmark Assay Ltd 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.

### Tangible fixed assets

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

Fixtures and fittings - 15% on reducing balance

## 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.

### 3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 (2019 - 4) .

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 September 2020**

**4. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 October 2019 and 30 September 2020	<u>475,000</u>	<u>55,923</u>	<u>530,923</u>
<b>DEPRECIATION</b>			
At 1 October 2019	-	15,521	15,521
Charge for year	<u>-</u>	<u>6,062</u>	<u>6,062</u>
At 30 September 2020	<u>-</u>	<u>21,583</u>	<u>21,583</u>
<b>NET BOOK VALUE</b>			
At 30 September 2020	<u>475,000</u>	<u>34,340</u>	<u>509,340</u>
At 30 September 2019	<u>475,000</u>	<u>40,402</u>	<u>515,402</u>

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

	2020 £	2019 £
Trade debtors	8,700	2,800
Other debtors	<u>214</u>	<u>50,629</u>
	<u>8,914</u>	<u>53,429</u>

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

	2020 £	2019 £
Bank loans and overdrafts	264,820	287,306
Amounts owed to group undertakings	160,674	107,716
Taxation and social security	14,298	30,344
Other creditors	<u>9,750</u>	<u>2,250</u>
	<u>449,542</u>	<u>427,616</u>

**7. PROVISIONS FOR LIABILITIES**

	2020 £	2019 £
Deferred tax	<u>6,525</u>	<u>7,214</u>
		Deferred tax
		£
Balance at 1 October 2019		7,214
Provided during year		<u>(689)</u>
Balance at 30 September 2020		<u>6,525</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.