

Registered number  
07771486

Hjorter Consulting Limited

Abbreviated Accounts

30 September 2016

## **Hjorter Consulting Limited**

### **Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Hjorter Consulting Limited for the year ended 30 September 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Hjorter Consulting Limited for the year ended 30 September 2016 which comprise of the balance sheet 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, we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Company's directors, as a body, in accordance with our current Terms of Business. Our work has been undertaken solely to prepare for your approval the accounts of Hjorter Consulting Limited and state those matters that we have agreed to state to the Board of Directors of Hjorter Consulting Limited, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Hjorter Consulting Limited and its Board of Directors as a body for our work or for this report.

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

Intouch Accounting Limited  
Chartered Accountants  
Everdene House  
Deansleigh Road  
Bournemouth  
Dorset  
BH7 7DU

29 June 2017

**Hjorter Consulting Limited****Registered number:** 07771486**Abbreviated Balance Sheet  
as at 30 September 2016**

	Notes	2016 £	2015 £
<b>Fixed assets</b>			
Tangible assets	2	321	640
Investments	3	66,517	46,755
		<u>66,838</u>	<u>47,395</u>
<b>Current assets</b>			
Work in progress		-	10,737
Debtors		34,995	31,758
Investments held as current assets		13,996	-
Cash at bank and in hand		56,852	34,975
		<u>105,843</u>	<u>77,470</u>
<b>Creditors: amounts falling due within one year</b>		<u>(24,797)</u>	<u>(22,210)</u>
<b>Net current assets</b>		81,046	55,260
<b>Total assets less current liabilities</b>		<u>147,884</u>	<u>102,655</u>
<b>Net assets</b>		<u><u>147,884</u></u>	<u><u>102,655</u></u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Revaluation reserve		(1,394)	-
Profit and loss account		149,178	102,555
<b>Shareholder's funds</b>		<u><u>147,884</u></u>	<u><u>102,655</u></u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

O Hjorter

Director

Approved by the board on 29 June 2017



**Hjorter Consulting Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 September 2016**

**1 Accounting policies**

**Basis of preparation**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

**Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Office equipment	25% straight line
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**Work in progress**

Work in progress is valued at the lower of cost and net realisable value. Long term work in progress on service contracts extending beyond one accounting period is valued at net realisable value only where the right to consideration arises during the accounting period.

**Deferred taxation**

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

**Foreign currencies**

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

**Leasing and hire purchase commitments**

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet 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 the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

**Pensions**

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

## 2 Tangible fixed assets £

### Cost

At 1 October 2015	1,278
At 30 September 2016	<u>1,278</u>

### Depreciation

At 1 October 2015	638
Charge for the year	<u>319</u>
At 30 September 2016	<u>957</u>

### Net book value

At 30 September 2016	<u>321</u>
At 30 September 2015	<u>640</u>

## 3 Investments £

### Cost

At 1 October 2015	46,755
Additions	19,762
At 30 September 2016	<u>66,517</u>

### Investments held as current assets

	2016 £	2015 £
Listed investments	<u>13,996</u>	<u>-</u>
Listed investments at market value	<u>13,996</u>	<u>-</u>

4 Share capital	Nominal value	2016 Number	2016 £	2015 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>

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