

Statement of consent to prepare abridged financial statements

All of the members of HCA Estates Ltd have consented to the preparation of the abridged statement of financial position for the current year ending 31 July 2018 in accordance with Section 444(2A) of the Companies Act 2006.

Company registration number: 09668598

HCA Estates Ltd

Unaudited abridged financial statements

31 July 2018

HCA Estates Ltd

Contents

Directors and other information

Director's report

Accountant's report

Statement of comprehensive income

Abridged statement of financial position

Notes to the financial statements

HCA Estates Ltd

Directors and other information

Director	Mrs Ruth McNee
Company number	09668598
Registered office	3 Stockton Road Sedgefield Stockton-on-Tees Durham TS21 2AG
Business address	3 Stockton Road Sedgefield Stockton-on-Tees Durham TS21 2AG
Accountant	Feeney Madden 2 Briar Edge Forest Hall Newcastle Upon Tyne NE12 7JN

HCA Estates Ltd

Director's report

Year ended 31 July 2018

The director presents this report and the unaudited financial statements of the company for the year ended 31 July 2018.

Director

The director who served the company during the year was as follows:

Mrs Ruth McNee

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 31 January 2019 and signed on behalf of the board by:

Mrs Ruth McNee

Director

HCA Estates Ltd

**Report to the director on the preparation of the
unaudited statutory financial statements of HCA Estates Ltd**

Year ended 31 July 2018

As described on the statement of financial position, the director of the company is responsible for the preparation of the financial statements for the year ended 31 July 2018 which comprise the statement of comprehensive income, abridged statement of financial position and related notes.

You consider that the company is exempt from an audit under the Companies Act 2006. In accordance with your instructions I have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to me.

Feeney Madden

Accountants

2 Briar Edge

Forest Hall

Newcastle Upon Tyne

NE12 7JN

31 January 2019

HCA Estates Ltd
Statement of comprehensive income
Year ended 31 July 2018

	Note	2018 £	2017 £
Turnover		-	4,375
Administrative expenses		21,148	(11,629)
Operating profit/(loss)		<u>21,148</u>	<u>(7,254)</u>
Interest payable and similar expenses		(775)	(2,660)
Profit/(loss) before taxation	4	<u>20,373</u>	<u>(9,914)</u>
Tax on profit/(loss)		-	-
Profit/(loss) for the financial year and total comprehensive income		<u>20,373</u>	<u>(9,914)</u>

All the activities of the company are from continuing operations.

HCA Estates Ltd
Abridged statement of financial position
31 July 2018

	Note	2018		2017	
		£	£	£	£
Fixed assets					
Tangible assets	5	45,757		125,461	
		<u> </u>		<u> </u>	
			45,757		125,461
Current assets					
Debtors		62,848		-	
Cash at bank and in hand		9,907		54,633	
		<u> </u>		<u> </u>	
		72,755		54,633	
Creditors: amounts falling due within one year					
		(120,428)		(202,383)	
		<u> </u>		<u> </u>	
Net current liabilities			(47,673)		(147,750)
			<u> </u>		<u> </u>
Total assets less current liabilities			(1,916)		(22,289)
			<u> </u>		<u> </u>
Net (liabilities)/assets			(1,916)		(22,289)
			<u> </u>		<u> </u>
Capital and reserves					
Called up share capital			1		1
Profit and loss account			(1,917)		(22,290)
			<u> </u>		<u> </u>
Shareholders deficit			(1,916)		(22,289)
			<u> </u>		<u> </u>

For the year ending 31 July 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors and authorised for issue on 31 January 2019 , and are signed on behalf of the board by:

Mrs Ruth McNee

Director

Company registration number: 09668598

HCA Estates Ltd

Notes to the financial statements

Year ended 31 July 2018

1. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

2. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible assets

tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment - 25 % reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

3. Employee numbers

The average number of persons employed by the company during the year amounted to 1 (2017: 1).

4. Profit/loss before taxation

Profit/loss before taxation is stated after charging/(crediting):

	2018	2017
	£	£
Depreciation of tangible assets	162	216
	<hr/>	<hr/>

5. Tangible assets

	£
Cost	
At 1 August 2017	125,830
Additions	45,270
Disposals	(124,812)
At 31 July 2018	46,288
Depreciation	
At 1 August 2017	369
Charge for the year	162
At 31 July 2018	531
Carrying amount	
At 31 July 2018	45,757
At 31 July 2017	125,461

6. Directors advances, credits and guarantees

During the year the director entered into the following advances and credits with the company:

2018

	Balance brought forward	Advances /(credits) to the director	Balance o/standing
	£	£	£
Mrs Ruth McNee	(29,206)	2,142	(27,064)

2017

	Balance brought forward	Advances /(credits) to the director	Balance o/standing
	£	£	£
Mrs Ruth McNee	3,540	(32,746)	(29,206)

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.