

HAS Consultancy Services Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 August 2015

Mint Strategies Ltd t/a Mint Accounting
56 King Street
Aberdeen
AB24 5AX

HAS Consultancy Services Ltd
Contents

Accountants' Report	<div></div>	<u>1</u>
Abbreviated Balance Sheet	<div></div>	<u>2</u>
Notes to the Abbreviated Accounts	<div></div>	<u>3 to 5</u>

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 5) have been prepared.

**Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of
HAS Consultancy Services Ltd
for the Year Ended 31 August 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of HAS Consultancy Services Ltd for the year ended 31 August 2015 set out on pages 2 to 5 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of HAS Consultancy Services Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of HAS Consultancy Services Ltd and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than HAS Consultancy Services Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that HAS Consultancy Services Ltd 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 HAS Consultancy Services Ltd. You consider that HAS Consultancy Services Ltd 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 HAS Consultancy Services Ltd. 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 accounts.

.....

Mint Strategies Ltd t/a Mint Accounting
56 King Street
Aberdeen
AB24 5AX
23 May 2016

HAS Consultancy Services Ltd
(Registration number: SC363815)
Abbreviated Balance Sheet at 31 August 2015

	Note	2015 £	2014 £
Fixed assets			
Tangible fixed assets		11,972	14,880
Current assets			
Debtors		28,554	17,318
Cash at bank and in hand		11,688	11,541
		40,242	28,859
Creditors: Amounts falling due within one year		(30,478)	(29,946)
Net current assets/(liabilities)		9,764	(1,087)
Total assets less current liabilities		21,736	13,793
Creditors: Amounts falling due after more than one year		(6,188)	(10,556)
Provisions for liabilities		(2,394)	(2,976)
Net assets		13,154	261
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		13,152	259
Shareholders' funds		13,154	261

For the year ending 31 August 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 23 May 2016

.....
Mr Alex Harris
Director

The notes on pages 3 to 5 form an integral part of these financial statements.

HAS Consultancy Services Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 August 2015
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance
Computer equipment	33.33% on cost

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Hire purchase and leasing

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation 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. Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

HAS Consultancy Services Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 August 2015

..... continued

Pensions

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

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 September 2014	24,102	24,102
Additions	<u>1,468</u>	<u>1,468</u>
At 31 August 2015	<u>25,570</u>	<u>25,570</u>
Depreciation		
At 1 September 2014	9,222	9,222
Charge for the year	<u>4,376</u>	<u>4,376</u>
At 31 August 2015	<u>13,598</u>	<u>13,598</u>
Net book value		
At 31 August 2015	<u><u>11,972</u></u>	<u><u>11,972</u></u>
At 31 August 2014	<u><u>14,880</u></u>	<u><u>14,880</u></u>

3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary shares of £1 each	2	2	2	2
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

4 Related party transactions

Director's advances and credits

	2015	2015	2014	2014
	Advance/ Credit	Repaid	Advance/ Credit	Repaid
	£	£	£	£
Mr Alex Harris				

HAS Consultancy Services Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 August 2015

..... continued

During the year the company provided the director with an interest free loan, which is unsecured, repayable on demand and shown under Other Debtors.	47,245	41,094	13,739	-
------------------------------------------------------------------------------------------------------------------------------------------------------	--------	--------	--------	---

5 Control

The company is controlled by the director and company secretary with a 50% shareholding each.

Page 5

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.