

Registration number: 02593892

Harrogate Festival Development Ltd

Abbreviated Accounts

for the Year Ended 31 October 2016

Murray Harcourt Limited
Elizabeth House
13-19 Queen Street
Leeds
West Yorkshire
LS1 2TW

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29/07/2017
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Harrogate Festival Development Ltd
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Independent Auditor's Report to Harrogate Festival Development Ltd
Under section 449 of the Companies Act 2006

We have examined the abbreviated accounts set out on pages 2 to 3 together with the financial statements of Harrogate Festival Development Ltd for the year ended 31 October 2016 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

Murray Harcourt Limited

.....
Steven Williams FCA (Senior Statutory Auditor)
For and on behalf of Murray Harcourt Limited, Statutory Auditor

Elizabeth House
13-19 Queen Street
Leeds
West Yorkshire
LS1 2TW

Date: 28/7/2017

Harrogate Festival Development Ltd
(Registration number: 02593892)
Abbreviated Balance Sheet at 31 October 2016

	Note	2016 £	(As restated) 2015 £
Current assets			
Debtors		59,051	28,143
Creditors: Amounts falling due within one year		<u>(59,049)</u>	<u>(28,141)</u>
Net assets		<u>2</u>	<u>2</u>
Capital and reserves			
Called up share capital	2	<u>2</u>	<u>2</u>
Shareholders' funds		<u>2</u>	<u>2</u>

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

Approved by the Board on 26/6/17 and signed on its behalf by:



.....
S Canavar
Director

Harrogate Festival Development Ltd

Notes to the Abbreviated Accounts for the Year Ended 31 October 2016

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 January 2015).

Going concern

The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Turnover

Turnover represents amounts chargeable in respect of the sale of goods and services to customers. Sales are recognised at the point at which the company has fulfilled its contractual obligations to the customer.

Financial instruments

Financial instruments are classified and accounted for as financial assets, financial liabilities or equity instruments, according to the substance of the contractual arrangement.

Financial instruments which are assets are stated at cost less any provision for impairment. A financial liability is any contractual arrangement for an entity to deliver cash to the holder of the associated instrument. Financial liabilities are stated at amortised cost.

An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary Shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

3 Control

The company is controlled by Harrogate International Festival Limited, a registered charity and a company limited by guarantee. Harrogate International Festival Limited is the ultimate parent undertaking and copies of its consolidated financial statements, which include the results of the company, can be obtained from Companies House, Cardiff.