

Amending

Unaudited Financial Statements for the Year Ended 31 July 2022

for

H.C.A. Entertainment Limited

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H.C.A. Entertainment Limited

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for the Year Ended 31 July 2022

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H.C.A. Entertainment Limited

Company Information
for the Year Ended 31 July 2022

DIRECTOR:

Mr Henry Cole

REGISTERED OFFICE:

**ASM House
103A Keymer Road
Hassocks
West Sussex
BN6 8QL**

REGISTERED NUMBER:

03201650 (England and Wales)

H.C.A. Entertainment Limited (Registered number: 03201650)

Balance Sheet

31 July 2022

	Notes	31.7.22 £	£	31.7.21 £	£
FIXED ASSETS					
Tangible assets	4		175,563		175,563
CURRENT ASSETS					
Debtors	5	1,166,440		1,287,024	
Investments	6	22,000		22,000	
Prepayments and accrued income		-		(547,354)	
Cash at bank and in hand		455,200		687,958	
		<u>1,643,640</u>		<u>1,449,628</u>	
CREDITORS					
Amounts falling due within one year	7	<u>930,526</u>		<u>642,790</u>	
NET CURRENT ASSETS			<u>713,114</u>		<u>806,838</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>888,677</u>		<u>982,401</u>
CREDITORS					
Amounts falling due after more than one year	8		<u>549,641</u>		<u>641,327</u>
NET ASSETS			<u><u>339,036</u></u>		<u><u>341,074</u></u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>338,936</u>		<u>340,974</u>
SHAREHOLDERS' FUNDS			<u><u>339,036</u></u>		<u><u>341,074</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 notes form part of these financial statements

H.C.A. Entertainment Limited (Registered number: 03201650)

Balance Sheet - continued
31 July 2022

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 28 April 2023 and were signed by:

A handwritten signature in black ink, appearing to read 'Henry Cole', with a stylized flourish at the end.

Mr Henry Cole - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

H.C.A. Entertainment Limited 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.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 6 (2021 - 6).

H.C.A. Entertainment Limited

Notes to the Financial Statements - continued
for the Year Ended 31 July 2022

4. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 August 2021 and 31 July 2022	171,118	252,410	423,528
DEPRECIATION			
At 1 August 2021 and 31 July 2022	-	247,965	247,965
NET BOOK VALUE			
At 31 July 2022	171,118	4,445	175,563
At 31 July 2021	171,118	4,445	175,563

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22 £	31.7.21 £
Trade debtors	447,448	1,091,910
Other debtors	718,992	195,114
	1,166,440	1,287,024

6. CURRENT ASSET INVESTMENTS

	31.7.22 £	31.7.21 £
Fixed asset investment	22,000	22,000

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22 £	31.7.21 £
Bank loans and overdrafts	331,058	171,611
Trade creditors	477,965	144,397
Taxation and social security	118,903	324,182
Other creditors	2,600	2,600
	930,526	642,790

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.7.22 £	31.7.21 £
Bank loans	549,641	641,327

9. ULTIMATE CONTROLLING PARTY

The controlling party is Mr Henry Cole.

H.C.A. Entertainment Limited

Notes to the Financial Statements - continued
for the Year Ended 31 July 2022

10. AMENDED ACCOUNTS

These revised accounts replace the original accounts.

These are now the statutory accounts.

These have been prepared as at the date of the original accounts, and not as at the date of the revision and accordingly do not deal with events between those dates.

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
H.C.A. Entertainment Limited

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of H.C.A. Entertainment Limited for the year ended 31 July 2022 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity 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 (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of H.C.A. Entertainment Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of H.C.A. Entertainment Limited and state those matters that we have agreed to state to the director of H.C.A. Entertainment Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than H.C.A. Entertainment Limited and its director for our work or for this report.

It is your duty to ensure that H.C.A. Entertainment Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of H.C.A. Entertainment Limited. You consider that H.C.A. Entertainment 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 financial statements of H.C.A. Entertainment 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 statutory financial statements.

ASM Chartered Accountants
ASM House
103a Keymer Road
Hassocks
West Sussex
BN6 8QL

Date: