

**Handling Noise Ltd****Registered number:** 09662490**Balance Sheet****as at 30 June 2017**

	Notes	2017 £	2016 £
<b>Fixed assets</b>			
Tangible assets	3	53,919	54,397
<b>Current assets</b>			
Cash at bank and in hand		3,924	532
<b>Creditors: amounts falling due within one year</b>	4	(19,956)	(53,646)
<b>Net current liabilities</b>		(16,032)	(53,114)
<b>Net assets</b>		37,887	1,283
<b>Capital and reserves</b>			
Share premium		1	-
Profit and loss account		37,886	1,283
<b>Shareholder's funds</b>		37,887	1,283

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 special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

J Mulhearn

Director

Approved by the board on 22 March 2018

**Handling Noise Ltd**  
**Notes to the Accounts**  
**for the year ended 30 June 2017**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the rendering of services. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Van	over 5 years
Sound equipment	over 5 years
Office equipment	over 5 years

***Creditors***

Short term creditors are measured at transaction price.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

**2 Employees**

	<b>2017</b>	<b>2016</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>1</u>	<u>1</u>

### 3 Tangible fixed assets

	Van	Office Equipment	Sound equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 July 2016	6,000	3,609	57,327	66,936
Additions	-	9,360	5,147	14,507
At 30 June 2017	<u>6,000</u>	<u>12,969</u>	<u>62,474</u>	<u>81,443</u>
<b>Depreciation</b>				
At 1 July 2016	1,200	515	10,824	12,539
Charge for the year	1,200	1,609	12,176	14,985
At 30 June 2017	<u>2,400</u>	<u>2,124</u>	<u>23,000</u>	<u>27,524</u>
<b>Net book value</b>				
At 30 June 2017	<u>3,600</u>	<u>10,845</u>	<u>39,474</u>	<u>53,919</u>
At 30 June 2016	<u>4,800</u>	<u>3,094</u>	<u>46,503</u>	<u>54,397</u>

### 4 Creditors: amounts falling due within one year

	2017	2016
	£	£
Trade creditors	858	3,418
Corporation tax	8,346	3,323
Other creditors	10,752	46,905
	<u>19,956</u>	<u>53,646</u>

### 5 Other information

Handling Noise Ltd is a private company limited by shares and incorporated in England. Its registered office is:

5a Church Road South  
Woolton Village  
Liverpool  
L25 7RJ

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.