

**HUME BROPHY COMMUNICATIONS (UK) LIMITED**

**Company Registration Number:  
12085345 (England and Wales)**

**Unaudited abridged accounts for the year ended 31 December 2019**

**Period of accounts**

**Start date: 04 July 2019**

**End date: 31 December 2019**

# **HUME BROPHY COMMUNICATIONS (UK) LIMITED**

## **Contents of the Financial Statements for the Period Ended 31 December 2019**

Balance sheet

Notes

# HUME BROPHY COMMUNICATIONS (UK) LIMITED

## Balance sheet

As at 31 December 2019

	<i>Notes</i>	<i>6 months to 31 December 2019</i>
		£
<b>Current assets</b>		
Debtors:		100
<b>Total current assets:</b>		<u>100</u>
<b>Net current assets (liabilities):</b>		<u>100</u>
Total assets less current liabilities:		100
<b>Total net assets (liabilities):</b>		<u>100</u>
<b>Capital and reserves</b>		
Called up share capital:		100
<b>Shareholders funds:</b>		<u>100</u>

The notes form part of these financial statements

## **HUME BROPHY COMMUNICATIONS (UK) LIMITED**

### **Balance sheet statements**

For the year ending 31 December 2019 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 directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A).

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

The directors have chosen to not file a copy of the company's profit & loss account.

**This report was approved by the board of directors on 23 October 2020  
and signed on behalf of the board by:**

Name: Eoin Brophy  
Status: Director

The notes form part of these financial statements

# HUME BROPHY COMMUNICATIONS (UK) LIMITED

## Notes to the Financial Statements

for the Period Ended 31 December 2019

### 1. Accounting policies

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

#### Valuation and information policy

Basis of preparation The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets.

#### Other accounting policies

Trade and other debtors Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts. Employee benefits The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers. Taxation and deferred taxation Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date. Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements. Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date. Foreign currencies Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Profit and Loss Account. Ordinary share capital The ordinary share capital of the company is presented as equity.

# HUME BROPHY COMMUNICATIONS (UK) LIMITED

## Notes to the Financial Statements for the Period Ended 31 December 2019

### 2. Employees

*6 months to 31  
December 2019*

Average number of employees during the period

0

# **HUME BROPHY COMMUNICATIONS (UK) LIMITED**

## **Notes to the Financial Statements**

**for the Period Ended 31 December 2019**

### **3. Financial commitments**

The company had no material capital commitments at the financial period-ended 31 December 2019.

# **HUME BROPHY COMMUNICATIONS (UK) LIMITED**

## **Notes to the Financial Statements**

**for the Period Ended 31 December 2019**

### **4. Post balance sheet events**

In the first half of 2020, the Covid-19 virus spread worldwide. In common with many other countries, the UK government issued guidance and restrictions on the movement of people designed to slow the spread of this virus. In March 2020, many businesses closed voluntarily and throughout the month more restrictions were placed on people and businesses. The company reacted to these conditions by closing its offices with staff working from home. Whilst this has resulted in the company remaining operational during the period, it is still difficult to estimate how the virus will impact the company in the long term. In January 2020 the company commenced trading after acquiring the trade of the UK branch from Hume Brophy Communications Limited, the entities parent company.



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.