

# Hampshire County Estates Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2016

A J Wheeler Limited  
Chartered Certified Accountants  
338 London Road  
Portsmouth  
Hampshire  
PO2 9JY

**Hampshire County Estates Limited**  
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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 4) have been prepared.

**Chartered Certified Accountants' Report to the Director on the Preparation of the Unaudited  
Statutory Accounts of  
Hampshire County Estates Limited  
for the Year Ended 30 September 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Hampshire County Estates Limited for the year ended 30 September 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the Board of Directors of Hampshire County Estates Limited, 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 Hampshire County Estates Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [http://www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technical-factsheet-163.pdf](http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Hampshire County Estates Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Hampshire County Estates Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Hampshire County Estates Limited.

You consider that Hampshire County Estates 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 accounts of Hampshire County Estates 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 accounts.

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A J Wheeler Limited  
Chartered Certified Accountants  
338 London Road  
Portsmouth  
Hampshire  
PO2 9JY  
30 June 2017

**Hampshire County Estates Limited**  
**(Registration number: 02787076)**  
**Abbreviated Balance Sheet at 30 September 2016**

|   | Note | 2016<br>£ | 2015<br>£ |
|---|------|-----------|-----------|
| <b>Fixed assets</b>                                     |      |           |           |
| Tangible fixed assets                                   |      | 842,632   | 737,147   |
| <b>Current assets</b>                                   |      |           |           |
| Debtors   |      | 134,308   | 123,549   |
| Cash at bank and in hand                                |      | -         | 148,564   |
|   |      | 134,308   | 272,113   |
| Creditors: Amounts falling due within one year          |      | (55,944)  | (135,754) |
| Net current assets                                      |      | 78,364    | 136,359   |
| Total assets less current liabilities                   |      | 920,996   | 873,506   |
| Creditors: Amounts falling due after more than one year |      | (590,297) | (488,578) |
| Net assets  |      | 330,699   | 384,928   |
| <b>Capital and reserves</b>                             |      |           |           |
| Called up share capital                                 | 4    | 1,000     | 1,000     |
| Revaluation reserve                                     |      | 9,450     | 9,450     |
| Profit and loss account                                 |      | 320,249   | 374,478   |
| Shareholders' funds                                     |      | 330,699   | 384,928   |

For the year ending 30 September 2016 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 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 30 June 2017

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Director

The notes on pages 3 to 4 form an integral part of these financial statements.

**Hampshire County Estates Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 30 September 2016**  
*..... 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 January 2015).

**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 to write off the cost less estimated residual value of the asset over its expected life. With regards to property no deprecation has been provided as the property value is considered to be consistent with the balance sheet value.

| <b>Asset class</b>  | <b>Depreciation method and rate</b>  |
|---------------------|--------------------------------------|
| Land and Buildings  | 25% on cost and not provided on land |
| Plant and machinery | 10% on cost                          |

**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.

**Hampshire County Estates Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 30 September 2016**  
..... continued

**2 Fixed assets**

|                       | <b>Tangible assets</b> | <b>Total</b>          |
|-----------------------|------------------------|-----------------------|
|                       | <b>£</b>               | <b>£</b>              |
| <b>Cost</b>           |                        |                       |
| At 1 October 2015     | 769,817                | 769,817               |
| Additions             | 409,500                | 409,500               |
| Disposals             | <u>(300,000)</u>       | <u>(300,000)</u>      |
| At 30 September 2016  | <u>879,317</u>         | <u>879,317</u>        |
| <b>Depreciation</b>   |                        |                       |
| At 1 October 2015     | 32,670                 | 32,670                |
| Charge for the year   | <u>4,015</u>           | <u>4,015</u>          |
| At 30 September 2016  | <u>36,685</u>          | <u>36,685</u>         |
| <b>Net book value</b> |                        |                       |
| At 30 September 2016  | <u><u>842,632</u></u>  | <u><u>842,632</u></u> |
| At 30 September 2015  | <u><u>737,147</u></u>  | <u><u>737,147</u></u> |

**3 Creditors**

Included in the creditors are the following amounts due after more than five years:

|   | <b>2016</b>         | <b>2015</b>           |
|---|---------------------|-----------------------|
|   | <b>£</b>            | <b>£</b>              |
| After more than five years not by instalments | <u><u>2,000</u></u> | <u><u>350,707</u></u> |

**4 Share capital**

**Allotted, called up and fully paid shares**

|                                   | <b>2016</b>              |                          | <b>2015</b>              |                          |
|-----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
|                                   | <b>No.</b>               | <b>£</b>                 | <b>No.</b>               | <b>£</b>                 |
| Ordinary share capital of £1 each | 1,000                    | 1,000                    | 1,000                    | 1,000                    |
|                                   | <u><u>          </u></u> | <u><u>          </u></u> | <u><u>          </u></u> | <u><u>          </u></u> |

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