

**REGISTERED NUMBER: 06190068 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019**

**FOR**

**HARCOURT COMMUNICATIONS LTD**

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**FOR THE YEAR ENDED 31 MARCH 2019**

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**HARCOURT COMMUNICATIONS LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**DIRECTOR:** A R Nixon

**REGISTERED OFFICE:** Orchard Barn  
Wakerly Road  
Harringworth  
Northamptonshire  
NN17 3AH

**REGISTERED NUMBER:** 06190068 (England and Wales)

**ACCOUNTANTS:** Vincent Clemas CAAS Limited  
Chartered Accountants  
Cornerways House  
School Lane  
Ringwood  
Hampshire  
BH24 1LG

**BALANCE SHEET**  
**31 MARCH 2019**

	Notes	2019 £	£	2018 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		2,546		1,896
<b>CURRENT ASSETS</b>					
Debtors	5	489		2,480	
Cash at bank		<u>19,749</u>		<u>12,030</u>	
		20,238		14,510	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>17,135</u>		<u>9,688</u>	
<b>NET CURRENT ASSETS</b>			<u>3,103</u>		<u>4,822</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>5,649</u>		<u>6,718</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1		1
Retained earnings			<u>5,648</u>		<u>6,717</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>5,649</u>		<u>6,718</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) 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.
- (b)

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 on 18 December 2019 and were signed by:

A R Nixon - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**1. STATUTORY INFORMATION**

Harcourt Communications Ltd 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, and in accordance with the accounting policies set out below.

**Turnover**

Turnover is measured at the fair value of consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover is recognised when the services are provided. Turnover from product sales is generally recognised upon invoicing, net of any discounts.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- Straight line over 3 years

**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.

**Trade debtors**

Trade debtors are carried at original net invoice amount less an estimate for doubtful debtors. Bad debts are written off when identified. Specific provisions are made against debts whose recovery is considered doubtful.

**Provisions and accruals**

Provisions are recognised when there is a present legal or constructive obligation as a result of past events and the amount can be reliably estimated. Provisions are not recognised for future operating losses.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2019**

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2018 - 1) .

**4. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2018	1,456	2,610	4,066
Additions	-	1,443	1,443
At 31 March 2019	<u>1,456</u>	<u>4,053</u>	<u>5,509</u>
<b>DEPRECIATION</b>			
At 1 April 2018	677	1,493	2,170
Charge for year	115	678	793
At 31 March 2019	<u>792</u>	<u>2,171</u>	<u>2,963</u>
<b>NET BOOK VALUE</b>			
At 31 March 2019	<u>664</u>	<u>1,882</u>	<u>2,546</u>
At 31 March 2018	<u>779</u>	<u>1,117</u>	<u>1,896</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Trade debtors	<u>489</u>	<u>2,480</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Trade creditors	3,648	2,327
Tax	2,866	2,351
VAT	8,888	4,103
Accrued expenses	1,733	907
	<u>17,135</u>	<u>9,688</u>

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.