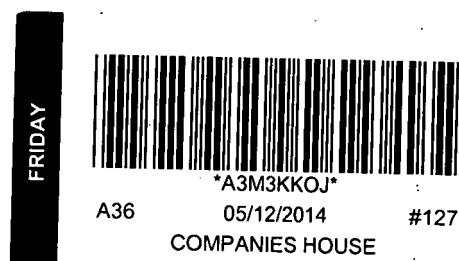


COMPANY REGISTRATION NUMBER 03056728

HOGAN ASSOCIATES LTD
UNAUDITED ABBREVIATED ACCOUNTS
31 MAY 2014



HAGGARDS CROWTHER PROFESSIONAL SERVICES LLP

Chartered Accountants
Heathmans House
19 Heathmans Road
London
SW6 4TJ

HOGAN ASSOCIATES LTD
ABBREVIATED ACCOUNTS
YEAR ENDED 31 MAY 2014

CONTENTS	PAGE
Report to the director on the preparation of the unaudited statutory financial statements	1
Abbreviated Balance sheet	2
Notes to the Abbreviated accounts	3

HOGAN ASSOCIATES LTD

CHARTERED ACCOUNTANTS REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF HOGAN ASSOCIATES LTD

YEAR ENDED 31 MAY 2014

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Hogan Associates Ltd for the year ended 31 May 2014 which comprise the Balance Sheet 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 at icaew.com/regulations.

This report is made solely to the director of Hogan Associates Ltd in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of Hogan Associates Ltd and state those matters that we have agreed to state to him in this report in accordance with AAF 02/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Hogan Associates Ltd and its director for our work or for this report.

It is your duty to ensure that Hogan Associates Ltd has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and profit of Hogan Associates Ltd. You consider that Hogan Associates Ltd 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 abbreviated accounts of Hogan Associates Ltd. 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 abbreviated accounts.

Haggards Crowther Professional Services LLP

**HAGGARDS CROWTHER PROFESSIONAL
SERVICES LLP**
Chartered Accountants

Heathmans House
19 Heathmans Road
London
SW6 4TJ

2 December 2014

HOGAN ASSOCIATES LTD

ABBREVIATED BALANCE SHEET

31 MAY 2014

	Note	2014	2013
		£	£
FIXED ASSETS	2		
Tangible assets		<u>2,246</u>	<u>1,675</u>
CURRENT ASSETS			
Debtors		228,645	59,647
Cash at bank and in hand		<u>4,591</u>	<u>176,361</u>
		233,236	236,008
CREDITORS: Amounts falling due within one year		<u>30,640</u>	<u>92,979</u>
NET CURRENT ASSETS		<u>202,596</u>	<u>143,029</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>204,842</u>	<u>144,704</u>
CAPITAL AND RESERVES			
Called-up equity share capital	4	2	2
Profit and loss account		<u>204,840</u>	<u>144,702</u>
SHAREHOLDER'S FUNDS		<u>204,842</u>	<u>144,704</u>

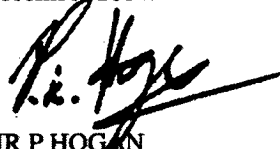
For the year ended 31 May 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These abbreviated accounts were approved and signed by the director and authorised for issue on 2 December 2014.


MR P HOGAN
Director

Company Registration Number: 03056728

The notes on pages 3 to 4 form part of these abbreviated accounts.

HOGAN ASSOCIATES LTD
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MAY 2014

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover is stated net of VAT. Turnover represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the value of the consideration due. Where a contract has only been partially completed at the balance sheet date turnover represents the value of the services provided to date based on a proportion of the total contract value. Where payments are received from customers in advance of services provided, the amounts are recorded as Deferred Income and included as part of creditors due within one year.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office Equipment - 20% Reducing balance

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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.

HOGAN ASSOCIATES LTD
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MAY 2014

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 June 2013	20,457
Additions	<u>1,133</u>
At 31 May 2014	<u>21,590</u>
DEPRECIATION	
At 1 June 2013	18,782
Charge for year	<u>562</u>
At 31 May 2014	<u>19,344</u>
NET BOOK VALUE	
At 31 May 2014	<u>2,246</u>
At 31 May 2013	<u>1,675</u>

3. TRANSACTIONS WITH THE DIRECTOR

Included in the year end debtors balance is an amount owed to the company by Mr P Hogan of £220,496 (2013: (£48,557)). Interest is charged on the loan outstanding at a commercial rate, currently 4%. The outstanding balance is unsecured and payable on demand.

4. SHARE CAPITAL

Allotted, called up and fully paid:

	2014		2013	
	No	£	No	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>

5. CONTROLLING PARTY

The company was under the control of Mr P Hogan throughout the current and previous year. Mr P Hogan is the company director and sole shareholder.