

THE HOGARTH CONSULTANCY LIMITED

Abridged Accounts

Period of accounts

Start date: 01 July 2021

End date: 30 June 2022

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Accountants' Report
For the year ended 30 June 2022

Report to the directors on the preparation of the unaudited statutory accounts of The Hogarth Consultancy Limited for the year ended 30 June 2022. In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of The Hogarth Consultancy Limited for the year ended 30 June 2022 which comprise of the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at

<http://rulebook.accaglobal.com/> . This report is made solely to the Board of Directors of The Hogarth Consultancy Limited, as a body, in accordance with the terms of our engagement letter dated 02 July 2018. Our work has been undertaken solely to prepare for your approval the accounts of The Hogarth Consultancy Limited and state those matters that we have agreed to state to the Board of Directors of The Hogarth Consultancy Limited, 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/factsheet163> . To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Hogarth Consultancy Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that The Hogarth Consultancy 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 profit of The Hogarth Consultancy Limited. You consider that The Hogarth Consultancy 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 The Hogarth Consultancy 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 for the period ended 30 June 2022.

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Baranov Associates Ltd

Low Fold Barn

Orton

Penrith

CA10 3RX

16 January 2023

THE HOGARTH CONSULTANCY LIMITED
Statement of Financial Position
As at 30 June 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets		777	0
		<u>777</u>	<u>0</u>
Current assets			
Debtors: amounts falling due within one year		0	18,360
Cash at bank and in hand		69,759	31,986
		<u>69,759</u>	<u>50,346</u>
Creditors: amount falling due within one year		(27,040)	(21,748)
		<u>42,719</u>	<u>28,598</u>
Net current assets			
		<u>42,719</u>	<u>28,598</u>
Total assets less current liabilities		43,496	28,598
Provisions for liabilities		(148)	0
		<u>43,348</u>	<u>28,598</u>
Net assets		<u>43,348</u>	<u>28,598</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		43,248	28,498
		<u>43,348</u>	<u>28,598</u>
Shareholder's funds		<u>43,348</u>	<u>28,598</u>

For the year ended 30 June 2022 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

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

The financial statements were approved by the board of directors on 16 January 2023 and were signed on its behalf by:

Karen Hogarth

Director

THE HOGARTH CONSULTANCY LIMITED

Notes to the Abridged Financial Statements

For the year ended 30 June 2022

General Information

The Hogarth Consultancy Limited is a private company, limited by shares, registered in England and Wales, registration number 10211186, registration address 141 The Street, Patching, Worthing, West Sussex, BN13 3XF.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the reporting date.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the reporting date 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.

Current and deferred tax assets and liabilities are not discounted.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer Equipment	33% Straight Line
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Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

2. Average number of employees

Average number of employees during the year was 2 (2021 : 2).

3. Tangible fixed assets

Cost or valuation	Computer Equipment	Total
	£	£
At 01 July 2021	3,446	3,446
Additions	1,166	1,166
Disposals	-	-
At 30 June 2022	4,612	4,612
Depreciation		
At 01 July 2021	3,446	3,446
Charge for year	389	389
On disposals	-	-
At 30 June 2022	3,835	3,835
Net book values		
Closing balance as at 30 June 2022	777	777
Opening balance as at 01 July 2021	-	-

4. Share Capital

Allotted, called up and fully paid	2022	2021
	£	£
100 Ordinary shares of £1.00 each	100	100
	100	100

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.