Registration number: 08057430

Longley Hall Limited

Unaudited Filleted Financial Statements

for the Year Ended 31 January 2023

Crossley & Davis Chartered Accountants
Ground Floor, Seneca House
Links Point, Amy Johnson Way
Blackpool
Lancashire
FY4 2FF

Longley Hall Limited

Contents

Company Information	1
Accountants' Report	2
Balance Sheet	3 to 4
Notes to the Unaudited Financial Statements	5 to 9

Longley Hall Limited

Company Information

Director	Mr Abdul Rauf Ajram
Registered office	The Cottage Stoke Grange Fir Tree Avenue Slough Berkshire SL2 4NN
Accountants	Crossley & Davis Chartered Accountants Ground Floor, Seneca House Links Point, Amy Johnson Way Blackpool Lancashire FY4 2FF

Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of Longley Hall Limited for the Year Ended 31 January 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Longley Hall Limited for the year ended 31 January 2023 as set out on pages 3 to 9 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 http://www.icaew.com/regulation.

This report is made solely to the Board of Directors of Longley Hall 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 Longley Hall Limited and state those matters that we have agreed to state to the Board of Directors of Longley Hall Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Longley Hall Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Longley Hall 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 Longley Hall Limited. You consider that Longley Hall 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 Longley Hall 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.

.....

Crossley & Davis Chartered Accountants
Ground Floor, Seneca House
Links Point, Amy Johnson Way
Blackpool
Lancashire
FY4 2FF

19 October 2023

Longley Hall Limited

(Registration number: 08057430)
Balance Sheet as at 31 January 2023

	Note	2023 £	(As restated) 2022 £
Fixed assets			
Tangible assets	4	41,345	20,275
Current assets			
Debtors	5	2,218,905	1,696,792
Cash at bank and in hand		163,977	330,500
		2,382,882	2,027,292
Creditors: Amounts falling due within one year	6	(1,175,546)	(1,048,043)
Net current assets		1,207,336	979,249
Total assets less current liabilities		1,248,681	999,524
Provisions for liabilities		(4,317)	(3,895)
Net assets		1,244,364	995,629
Capital and reserves			
Called up share capital	7	1,000	1,000
Retained earnings		1,243,364	994,629
Shareholders' funds		1,244,364	995,629

For the financial year ending 31 January 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have 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 responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the director has not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the director on 19 October 2023

Longley Hall Limited

(Registration number: 08057430)
Balance Sheet as at 31 January 2023

.....
Mr Abdul Rauf Ajram
Director

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:
The Cottage
Stoke Grange
Fir Tree Avenue
Slough
Berkshire
SL2 4NN

These financial statements were authorised for issue by the director on 19 October 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Going concern

The financial statements have been prepared on a going concern basis.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.
The company recognises revenue when:
The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.
Unrelieved tax losses and other deferred tax assets are recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.
Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference.

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.
The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.
Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.
Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

3 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 98 (2022 - 65).

4 Tangible assets

	Fixtures and fittings £	Office equipment £	Motor vehicles £	Total £
Cost or valuation				
At 1 February 2022	63,969	17,106	68,315	149,390
Additions	27,631	100	-	27,731
At 31 January 2023	91,600	17,206	68,315	177,121
Depreciation				
At 1 February 2022	54,018	15,900	59,197	129,115
Charge for the year	3,951	430	2,280	6,661
At 31 January 2023	57,969	16,330	61,477	135,776
Carrying amount				
At 31 January 2023	33,631	876	6,838	41,345
At 31 January 2022	9,951	1,206	9,118	20,275

5 Debtors

Current	Note	2023 £	(As restated) 2022 £
Trade debtors		222,187	292,772
Amounts owed by related parties		727,303	727,203
Prepayments		5,661	4,810
Other debtors		1,263,754	672,007
		2,218,905	1,696,792

6 Creditors

Creditors: amounts falling due within one year

	Note	2023 £	2022 £
Due within one year			
Trade creditors		21,948	19,806
Amounts owed to group undertakings and undertakings in which the company has a participating interest		453,486	446,749
Taxation and social security		76,297	93,114
Accruals and deferred income		155,423	14,741
Other creditors		468,392	473,633
		1,175,546	1,048,043

7 Share capital

Allotted, called up and fully paid shares

	2023		2022	
	No.	£	No.	£
Ordinary of £1 each	1,000	1,000	1,000	1,000

8 Parent and ultimate parent undertaking

The company's immediate parent is Esto Care Group Limited, incorporated in England and Wales.

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.