Registration number: 08057430

Longley Hall Limited

Unaudited Filleted Financial Statements

for the Year Ended 31 January 2024

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

Longley Hall Limited

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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 2024

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 2024 as set out on pages 3 to 11 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.

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

30 October 2024

Longley Hall Limited

(Registration number: 08057430)
Balance Sheet as at 31 January 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	4	112,919	41,345
Current assets			
Debtors	5	2,357,686	2,218,905
Cash at bank and in hand		328,470	163,977
		2,686,156	2,382,882
Creditors: Amounts falling due within one year	6	(1,389,358)	(1,175,546)
Net current assets		1,296,798	1,207,336
Total assets less current liabilities		1,409,717	1,248,681
Provisions for liabilities		(6,542)	(4,317)
Net assets		1,403,175	1,244,364
Capital and reserves			
Called up share capital	7	1,000	1,000
Retained earnings		1,402,175	1,243,364
Shareholders' funds		1,403,175	1,244,364

For the financial year ending 31 January 2024 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 30 October 2024

Longley Hall Limited

(Registration number: 08057430)
Balance Sheet as at 31 January 2024

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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 30 October 2024.

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 71 (2023 - 98).

4 Tangible assets

	Long leasehold land and buildings £	Fixtures and fittings £	Office equipment £	Motor vehicles £
Cost or valuation				
At 1 February 2023	-	91,600	17,206	68,315
Additions	86,755	-	-	-
Disposals	-	-	-	(68,315)
At 31 January 2024	86,755	91,600	17,206	-
Depreciation				
At 1 February 2023	-	57,969	16,330	61,477
Charge for the year	-	8,050	293	1,281
Eliminated on disposal	-	-	-	(62,758)
At 31 January 2024	-	66,019	16,623	-
Carrying amount				
At 31 January 2024	86,755	25,581	583	-
At 31 January 2023	-	33,631	876	6,838

	Total £
Cost or valuation	
At 1 February 2023	177,121
Additions	86,755
Disposals	(68,315)
At 31 January 2024	195,561
Depreciation	
At 1 February 2023	135,776
Charge for the year	9,624
Eliminated on disposal	(62,758)
At 31 January 2024	82,642
Carrying amount	
At 31 January 2024	112,919
At 31 January 2023	41,345

Included within the net book value of land and buildings above is £86,755 (2023 - £Nil) in respect of long leasehold land and buildings.

5 Debtors

Current	Note	2024 £	2023 £
Trade debtors		164,726	222,187
Amounts owed by related parties	8	693,075	727,303
Prepayments		12,213	5,661
Other debtors		1,487,672	1,263,754
		2,357,686	2,218,905

6 Creditors

Creditors: amounts falling due within one year

	Note	2024 £	2023 £
Due within one year			
Trade creditors		316,235	21,948
Amounts owed to group undertakings and undertakings in which the company has a participating interest	8	461,816	453,486
Taxation and social security		95,427	76,297
Accruals and deferred income		48,205	155,423
Other creditors		467,675	468,392
		1,389,358	1,175,546

7 Share capital

Allotted, called up and fully paid shares

	2024		2023	
	No.	£	No.	£
Ordinary of £1 each	1,000	1,000	1,000	1,000

8 Related party transactions

Loans to related parties

2024	Key management £	Total £
At start of period	64,325	64,325
Advanced	16,000	16,000
Interest transactions	1,175	1,175
At end of period	81,500	81,500

2023	Key management £	Total £
At start of period	(3,000)	(3,000)
Advanced	66,608	66,608
Interest transactions	717	717
At end of period	64,325	64,325

9 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.