REGISTERED NUMBER: 08851069 (England and Wales)

Financial Statements for the Year Ended 31 January 2023

for

Eleanor Ferns Consultancy Ltd

Eleanor Ferns Consultancy Ltd (Registered number: 08851069)

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Eleanor Ferns Consultancy Ltd

Company Information
for the Year Ended 31 January 2023

DIRECTOR:	Mrs E Ferns
REGISTERED OFFICE:	Hillgate Place 77 Middle Hillgate Stockport Cheshire SK1 3EH
REGISTERED NUMBER:	08851069 (England and Wales)
ACCOUNTANTS:	HLP Ltd Accounting and Tax Solutions Hillgate Place 77 Middle Hillgate Stockport Cheshire SK1 3EH

Accountants' Report to the Director on the Unaudited Financial Statements of Eleanor Ferns Consultancy Ltd

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Eleanor Ferns Consultancy Ltd for the period ended 31 January 2023 which comprises the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Eleanor Ferns Consultancy Ltd, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Eleanor Ferns Consultancy Ltd and state those matters that we have agreed to state to the Board of Directors of Eleanor Ferns Consultancy Ltd, as a body, and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Eleanor Ferns Consultancy Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position of profit or loss of Eleanor Ferns Consultancy Ltd. You consider that Eleanor Ferns Consultancy Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Eleanor Ferns Consultancy Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given us and we do not, therefore, express any opinion on the statutory financial statements.

HLP Ltd
Accounting and Tax Solutions
Hillgate Place
77 Middle Hillgate
Stockport
Cheshire
SK1 3EH

10 October 2023

Eleanor Ferns Consultancy Ltd (Registered number: 08851069)

Balance Sheet
31 January 2023

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		82		139
			82		139
CURRENT ASSETS					
Debtors	6	-		133	
Cash at bank		18,087		23,680	
		18,087		23,813	
CREDITORS					
Amounts falling due within one year	7	10,259		14,179	
NET CURRENT ASSETS			7,828		9,634
TOTAL ASSETS LESS CURRENT LIABILITIES			7,910		9,773
CREDITORS					
Amounts falling due after more than one year	8		7,709		8,653
NET ASSETS			201		1,120
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			101		1,020
SHAREHOLDERS' FUNDS			201		1,120

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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.

The notes form part of these financial statements

Balance Sheet - continued
31 January 2023

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 Profit and Loss Account and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 10 October 2023 and were signed by:

Mrs E Ferns - Director

Notes to the Financial Statements for the Year Ended 31 January 2023

1. STATUTORY INFORMATION

Eleanor Ferns Consultancy 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Significant judgements and estimates
In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2016, is being amortised evenly over its estimated useful life of six years.

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	- 20% on reducing balance
Computer equipment	- 33% on reducing balance

2. **ACCOUNTING POLICIES - continued**

Financial instruments
The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities, including trade and other payables, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from the suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account and Retained Earnings, 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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2022 - 1) .

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 February 2022 and 31 January 2023	11,000
AMORTISATION	
At 1 February 2022 and 31 January 2023	11,000
NET BOOK VALUE	
At 31 January 2023	-
At 31 January 2022	-

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 February 2022 and 31 January 2023	509	324	833
DEPRECIATION			
At 1 February 2022	399	295	694
Charge for year	28	29	57
At 31 January 2023	427	324	751
NET BOOK VALUE			
At 31 January 2023	82	-	82
At 31 January 2022	110	29	139

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	-	133

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Bank loans and overdrafts	971	915
Taxation and social security	8,877	12,856
Other creditors	411	408
	10,259	14,179

8. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2023	2022
	£	£
Bank loans	7,709	8,653
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans	3,265	4,433

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.