

REGISTERED NUMBER: 08913621 (England and Wales)

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017
FOR
HALF MAN HALF BURGER (ONE) LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2017**

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HALF MAN HALF BURGER (ONE) LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2017**

DIRECTORS:

M Woodhouse
R Myers

REGISTERED OFFICE:

20 Havelock Road
HASTINGS
East Sussex
TN34 1BP

REGISTERED NUMBER:

08913621 (England and Wales)

ACCOUNTANTS:

Ashdown Hurrey
Chartered Accountants & Business Advisers
20 Havelock Road
HASTINGS
East Sussex
TN34 1BP

HALF MAN HALF BURGER (ONE) LIMITED (REGISTERED NUMBER: 08913621)**BALANCE SHEET
31 MARCH 2017**

	Notes	31.3.17 £	£	31.3.16 £	£
FIXED ASSETS					
Tangible assets	4		35,754		31,808
CURRENT ASSETS					
Stocks	5	3,500		1,000	
Debtors	6	84,871		7,554	
Cash at bank and in hand		<u>2,351</u>		<u>54,012</u>	
		90,722		62,566	
CREDITORS					
Amounts falling due within one year	7	<u>68,405</u>		<u>55,081</u>	
NET CURRENT ASSETS			<u>22,317</u>		<u>7,485</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			58,071		39,293
PROVISIONS FOR LIABILITIES			<u>7,151</u>		<u>6,362</u>
NET ASSETS			<u>50,920</u>		<u>32,931</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>50,918</u>		<u>32,929</u>
SHAREHOLDERS' FUNDS			<u>50,920</u>		<u>32,931</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

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

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 18 September 2017 and were signed on its behalf by:

R Myers - Director

M Woodhouse - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

1. STATUTORY INFORMATION

Half Man Half Burger (One) Limited 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.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The directors have made an assessment about the company's ability to continue as a going concern and they do not consider there to be any material uncertainties. As a result they have adopted the going concern basis of accounting.

Turnover

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 20 .

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2017

4. TANGIBLE FIXED ASSETS

	Short leasehold £	Improvements to property £	Plant and machinery £
COST			
At 1 April 2016	6,718	10,331	15,403
Additions	-	1,125	7,441
At 31 March 2017	<u>6,718</u>	<u>11,456</u>	<u>22,844</u>
DEPRECIATION			
At 1 April 2016	-	1,033	4,158
Charge for year	-	1,146	4,671
At 31 March 2017	-	<u>2,179</u>	<u>8,829</u>
NET BOOK VALUE			
At 31 March 2017	<u>6,718</u>	<u>9,277</u>	<u>14,015</u>
At 31 March 2016	<u>6,718</u>	<u>9,298</u>	<u>11,245</u>

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2016	3,399	3,162	39,013
Additions	1,997	2,059	12,622
At 31 March 2017	<u>5,396</u>	<u>5,221</u>	<u>51,635</u>
DEPRECIATION			
At 1 April 2016	850	1,164	7,205
Charge for year	1,136	1,723	8,676
At 31 March 2017	<u>1,986</u>	<u>2,887</u>	<u>15,881</u>
NET BOOK VALUE			
At 31 March 2017	<u>3,410</u>	<u>2,334</u>	<u>35,754</u>
At 31 March 2016	<u>2,549</u>	<u>1,998</u>	<u>31,808</u>

5. STOCKS

	31.3.17 £	31.3.16 £
Stocks	<u>3,500</u>	<u>1,000</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17 £	31.3.16 £
Trade debtors	7,196	4,385
Other debtors	75,981	2,250
Prepayments	<u>1,694</u>	<u>919</u>
	<u>84,871</u>	<u>7,554</u>

HALF MAN HALF BURGER (ONE) LIMITED (REGISTERED NUMBER: 08913621)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2017**

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17	31.3.16
	£	£
Trade creditors	16,360	6,343
Tax	19,942	8,625
Social security and other taxes	1,945	435
VAT	27,658	23,816
Other creditors	1,500	2,717
Directors' current accounts	-	12,145
Accruals and deferred income	1,000	1,000
	<u>68,405</u>	<u>55,081</u>

8. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.17	31.3.16
	£	£
In more than five years	<u>41,250</u>	<u>46,250</u>

9. RELATED PARTY DISCLOSURES

A franchise fee of £1000 was paid to Half Man Half Burger LLP for the use of the Half Man Half Burger brand.

10. ULTIMATE CONTROLLING PARTY

The ultimate controlling parties are Mr M Woodhouse and Mr R Myers.

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
HALF MAN HALF BURGER (ONE) LIMITED**

The following reproduces the text of the report prepared for the directors and members 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 Directors 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 Half Man Half Burger (One) Limited for the year ended 31 March 2017 which comprise the Income Statement, 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 within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Half Man Half Burger (One) Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Half Man Half Burger (One) Limited and state those matters that we have agreed to state to the Board of Directors of Half Man Half Burger (One) Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Half Man Half Burger (One) Limited Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Half Man Half Burger (One) Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Half Man Half Burger (One) Limited. You consider that Half Man Half Burger (One) 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 financial statements of Half Man Half Burger (One) 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 financial statements.

Ashdown Hurrey
Chartered Accountants & Business Advisers
20 Havelock Road
HASTINGS
East Sussex
TN34 1BP

18 September 2017

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.