

REGISTERED NUMBER: 01151741 (England and Wales)

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2019
FOR
HYDRAULIC ANALYSIS GROUP LIMITED**

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for the year ended 30 September 2019

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HYDRAULIC ANALYSIS GROUP LIMITED (REGISTERED NUMBER: 01151741)**BALANCE SHEET**
30 September 2019

	Notes	30.9.19 £	£	30.9.18 £	£
FIXED ASSETS					
Tangible assets	4		143,594		150,282
Investments	5		<u>53,174</u>		<u>49,155</u>
			196,768		199,437
CURRENT ASSETS					
Debtors	6	686,017		684,925	
Cash at bank		<u>4,892</u>		<u>484</u>	
		690,909		685,409	
CREDITORS					
Amounts falling due within one year	7	<u>26,361</u>		<u>10,143</u>	
NET CURRENT ASSETS			<u>664,548</u>		<u>675,266</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>861,316</u>		<u>874,703</u>
CAPITAL AND RESERVES					
Called up share capital			21,720		21,720
Fair value reserve			7,495		22,689
Retained earnings			<u>832,101</u>		<u>830,294</u>
SHAREHOLDERS' FUNDS			<u>861,316</u>		<u>874,703</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2019 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
- (b) relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

HYDRAULIC ANALYSIS GROUP LIMITED (REGISTERED NUMBER: 01151741)

BALANCE SHEET - continued
30 September 2019

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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 24 June 2020 and were signed on its behalf by:

E M Mullins - Director

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 September 2019**

1. STATUTORY INFORMATION

Hydraulic Analysis Group Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

Registered number: 01151741

Registered office: Mill House
Hawsworth Road
Horsforth
Leeds
West Yorkshire
LS18 4JP

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 as modified by the revaluation of certain assets.

Tangible fixed assets

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

Freehold property	- 2% on cost
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Investment property rented to another group entity is measured at cost less depreciation and impairment instead of fair value.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 September 2019

2. ACCOUNTING POLICIES - continued

Investments

Fixed asset investments in group undertakings are stated at cost less provision for impairment in value. The group is exempt from preparing group accounts under section 398 of the Companies Act 2006. The financial statements, therefore, present information about the individual company and not its group.

Investments held as fixed assets on a recognised investment exchange are stated at fair value at the balance sheet date.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2018 - NIL).

4. TANGIBLE FIXED ASSETS

Freehold
property
£

COST

At 1 October 2018
and 30 September 2019

340,356

DEPRECIATION

At 1 October 2018

190,074

Charge for year

6,688

At 30 September 2019

196,762

NET BOOK VALUE

At 30 September 2019

143,594

At 30 September 2018

150,282

5. FIXED ASSET INVESTMENTS

Other
investments
£

COST OR VALUATION

At 1 October 2018

65,035

Additions

22,343

Disposals

(3,130)

Revaluations

(15,194)

At 30 September 2019

69,054

PROVISIONS

At 1 October 2018

15,880

and 30 September 2019

15,880

NET BOOK VALUE

At 30 September 2019

53,174

At 30 September 2018

49,155

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 30 September 2019

5. **FIXED ASSET INVESTMENTS - continued**

The cost or valuation amount is represented by costs of £61,559 and revaluations of £7,495.

The shares in the subsidiaries are held at cost less a provision for impairment.

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.19	30.9.18
	£	£
Other debtors	<u>686,017</u>	<u>684,925</u>

7. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.19	30.9.18
	£	£
Bank loans and overdrafts	-	432
Taxation and social security	7,001	7,011
Other creditors	<u>19,360</u>	<u>2,700</u>
	<u>26,361</u>	<u>10,143</u>

8. **SECURED DEBTS**

The following secured debts are included within creditors:

	30.9.19	30.9.18
	£	£
Bank loans	<u>-</u>	<u>432</u>

The bank loan is secured by a fixed and floating charge over the assets of the company.

9. **RELATED PARTY DISCLOSURES**

At the balance sheet date the company was owed £685,867 (2018 - £684,775) from group undertakings in respect of interest free loans.

**ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
HYDRAULIC ANALYSIS GROUP LIMITED**

The following reproduces the text of the report prepared for the directors 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 Hydraulic Analysis Group Limited for the year ended 30 September 2019 which comprise the Income Statement, Balance Sheet, 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 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 Hydraulic Analysis Group 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 Hydraulic Analysis Group Limited and state those matters that we have agreed to state to the Board of Directors of Hydraulic Analysis Group 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 Hydraulic Analysis Group Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Hydraulic Analysis Group 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 Hydraulic Analysis Group Limited. You consider that Hydraulic Analysis Group 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 Hydraulic Analysis Group 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.

Beaumonts
8 Navigation Court
Calder Park
Wakefield
West Yorkshire
WF2 7BJ

24 June 2020

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.