

**Mint HR Limited FILLETED
ACCOUNTS COVER**

Mint HR Limited

Company No. 10531956

Information for Filing with The Registrar

31 December 2018

**Mint HR Limited BALANCE SHEET
REGISTRAR**

at 31 December 2018

Company No. 10531956

	Notes	2018	2017
		£	£
Fixed assets			
Tangible assets	3	489	767
		<u>489</u>	<u>767</u>
Current assets			
Debtors	4	4,531	2,849
Cash at bank and in hand		9,897	5,506
		<u>14,428</u>	<u>8,355</u>
Creditors: Amount falling due within one year	5	<u>(7,124)</u>	<u>(7,044)</u>
Net current assets		7,304	1,311
Total assets less current liabilities		<u>7,793</u>	<u>2,078</u>
Net assets		<u>7,793</u>	<u>2,078</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account	6	7,792	2,077
		<u>7,793</u>	<u>2,078</u>
Total equity		<u>7,793</u>	<u>2,078</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 31 December 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 07 June 2019

And signed on its behalf by:

T. Carpenter

Director

**Mint HR Limited NOTES TO THE
ACCOUNTS REGISTRAR
for the year ended 31 December 2018**

1 Accounting policies

Basis of preparation

The accounts have been prepared in accordance with FRS 102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard) and the Companies Act 2006 . There were no material departures from that standard.

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and in accordance with the accounting policies set out below.

The accounts are presented in Sterling, which is the functional currency of the company.

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
 - the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
 - the amount of revenue can be measured reliably;
 - it is probable that the economic benefits associated with the transaction will flow to the Company;
- and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

Tangible fixed assets and depreciation

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Furniture, fittings and equipment 33.33% straight line

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

Trade and other creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Provisions

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the profit and loss account in the year that the Company becomes aware of the obligation, and are measured at the best estimate at balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the balance sheet.

2 Employees

	2018	2017
	Number	Number
The average number of persons employed during the year :	1	1

3 Tangible fixed assets

	Fixtures, fittings and equipment	Total
	£	£
Cost or revaluation		
At 1 January 2018	835	835
At 31 December 2018	<u>835</u>	<u>835</u>
Depreciation		
At 1 January 2018	68	68
Charge for the year	278	278
At 31 December 2018	<u>346</u>	<u>346</u>
Net book values		
At 31 December 2018	<u>489</u>	<u>489</u>
At 31 December 2017	<u>767</u>	<u>767</u>

4 Debtors

	2018	2017
	£	£
Trade debtors	4,531	2,827
Prepayments and accrued income	-	22
	<u>4,531</u>	<u>2,849</u>

5 Creditors:

amounts falling due within one year

	2018	2017
	£	£
Trade creditors	351	44
Corporation tax	2,968	1,506
Other taxes and social security	-	(414)
Loans from directors	3,085	5,189
Accruals and deferred income	720	719
	<u>7,124</u>	<u>7,044</u>

6 Reserves

Profit and loss account - includes all current and prior period retained profits and losses.

7 Additional information

Its registered number is:

10531956

149 Haigh Moor Road

Tingley

Wakefield

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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.