



Halsey Garton Residential Ltd Key Audit Findings

For the year ended
31 March 2024


Knowing all your business,
tax and wealth needs






Our values



Our values define who we are and how we do things at Kreston Reeves. They reflect our attitudes and behaviours and represent a promise of quality, personal service and commitment to our clients, communities and colleagues.

Collectively and individually we aim to:



 <p>Make it personal</p> <p>Tailor our solutions and approach to a client's needs</p> <p>Work and communicate in the way you prefer</p>	 <p>Understand</p> <p>Understand a client's broad context</p> <p>Appreciate their particular situation and priorities</p> <p>Listen; ask; be curious</p>	 <p>Look ahead</p> <p>Anticipate a client's future needs</p> <p>Embrace change and think innovatively</p> <p>Help people and organisations adapt to new opportunities</p>
	 <p>Be crystal clear</p> <p>Communicate clearly, with the right language</p> <p>Always keep our clients 'in the loop'</p> <p>Think clearly and act decisively</p>	 <p>Be human</p> <p>Understand our clients as people, including their concerns, priorities and emotions</p> <p>Be friendly and approachable</p> <p>Make a positive impact in helping our clients succeed</p>

Our awards

We are regularly recognised and shortlisted in prestigious national, regional and industry awards. As well as receiving award recognition ourselves, it's important to us to help recognise and award the successes and growth stories of other businesses. We regularly support and sponsor awards such as Kent MegaGrowth and Sussex Top50.



**Key Audit Findings
For the year ended 31 March 2024**

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Key Audit Findings For the year ended 31 March 2024

1. Introduction and audit summary

The purpose of this report is to bring to your attention our findings from the recent audit carried out on Halsey Garton Residential Ltd. We appreciate that you will already be aware of the majority of the matters contained in this report through earlier discussions you will have had with the audit team, but we hope that you will find this report a useful summary of those discussions.

We would like to take this opportunity to thank Bill Harrow, Cristina Robinson and the rest of your team for the assistance they have provided to us during the course of our audit.

Our audit has given us a unique opportunity to understand your business and processes. We have used this opportunity to provide you a service that is of real positive benefit to you.

During the course of our audit work this year we have performed the following tasks which we hope that you will have found to have been of benefit.

- We have assisted you with the preparation of the company's financial statements, ensuring that they comply with all statutory requirements and with accounting standards. In doing so we have ensured that the company has taken advantage of any accounting exemptions available to it so as to avoid any unnecessary over-disclosure of the company's affairs that are not required to be published in publicly available financial statements.
- In order to be able to assist you with the preparation of the company's financial statements we have highlighted to you misstatements in the accounting records discovered by our audit work, and worked with you to ensure that where material these have been corrected. Further information related to misstatements discovered during our audit are set out in Section 6 of this report and supporting Appendices II and III.
- As part of our audit we have reviewed the financial reporting framework under which the company prepares its financial statements. As part of this review we have ensured that the company is complying with Generally Accepted Accounting Principles as well as best practice for your industry sector.
- We have advised you of planned changes in legislation that may be of relevance to you in order that you may prepare for their implementation.
- We have advised you of planned future changes to corporation tax that are likely to affect the company, providing an indication of their likely impact on the company's future tax liabilities and the timing of their payment. These changes are detailed at Section 5 of this report.
- We have reviewed the company's systems of accounting and internal control systems and made recommendations where these can be improved. These are detailed at Section 7 of this report.

Halsey Garton Residential Ltd



Key Audit Findings For the year ended 31 March 2024

- We have considered the company's governance and compliance with elements of company law, suggesting improvements that could be made. These are detailed at Section 8 of this report.

Should you have any questions regarding any of the issues raised in this report please contact Graham Hunt as the partner responsible for the audit of your company, or any other member of the audit team, who will be happy to provide further explanations as required.

Kreston Reeves LLP

Statutory Auditor
Chartered Accountants

November 2024

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Key Audit Findings For the year ended 31 March 2024

2. Audit report

We can confirm that our audit has not revealed any matters which will require modifications to our audit report. Thus, at this stage we expect that an unqualified audit opinion will be issued.

3. Key audit matters

Key audit matters are those matters that, in our professional judgement, were of greatest significance in our audit of the financial statements. These include the significant risks of potential material misstatement that we identified during our planning of the audit and had the greatest impact on our overall audit strategy, which we advised you of in the Audit Plan issued to you prior to the commencement of our work.

We can now report to you how our audit addressed these areas of significant risk and the conclusions we formed.

- **Revenue recognition due to fraud**

ISA 240 requires us to assess the risk of fraud in revenue recognition.

As part of our work on revenue we have selected a sample of months and properties throughout the year and have agreed from the tenancy agreement/contract through to the monthly Curchods reports, into QuickBooks and to the bank receipt.

No issues were identified from our testing.

- **Valuation of property**

There is a risk that the valuation of the investment properties could be materially misstated.

As part of our work we have reviewed the independence, capability and competence of the valuers. We have also reviewed the assumptions and calculations performed by the valuers.

We are satisfied that the valuation is not materially misstated. However, we have noted an unadjusting journal with respect of these as described further within Section 6 of this report.

- **Management override of controls**

International Standards on Auditing require us to treat the management override of controls in place as a significant risk on all assignments.

We have made use of data analytics to review your general ledger as a whole. Further details on this have been included within Section 4 of this report.

No issues were identified from our testing.

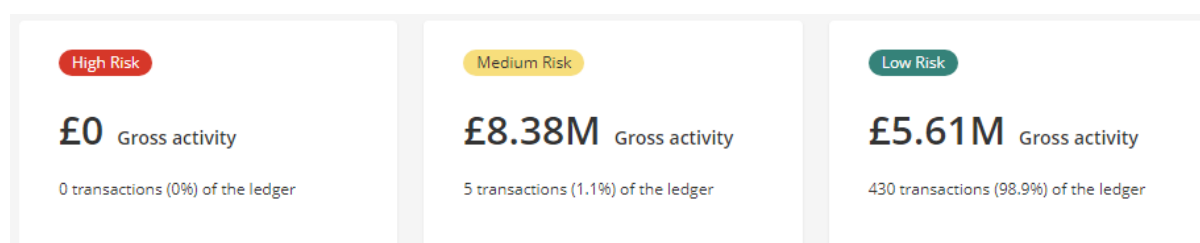
Key Audit Findings For the year ended 31 March 2024

4. Data analytics

As previously communicated, we have used data analytics software to support our audit. Data analytics complements our traditional audit methodology with a comprehensive, risk risk-based approach which through the power of computer assisted techniques examines 100% of the data population.

This risk-based approach is driven by a number of control points and it is the weighting of these control points that determines the assessed risk of a transaction. As detailed in our Audit Plan, this is an area where management can have valuable input to identify potentially high-risk transactions. We have used our knowledge of the company and the data analytics software to tailor the control points which has produced the following risk-based analysis.

Overview



As expected, the vast majority of transactions are deemed low risk. 5 transactions have been identified as medium risk. On review of these, two of the journals relate to the posting of the year end revaluation of the investment properties, one journal relates to the opening balance adjustment for last year's revaluation, one journal relates to the posting of the annual interest on the loans, and the final medium risk journal is a £3.49 write off in relation to an old rental debtor.

On review of the above journals, we are satisfied these are legitimate business transactions.

Transaction review

Following this analysis, a number of transactions were selected for further scrutiny. This included all transactions considered medium risk transactions, all transactions we deemed to be material in value and a review of any transactions including suspicious keywords.

A review of these transactions did not highlight any inappropriate transactions, and all were found to be within the normal and expected course of business based on our knowledge of the company's operations, systems and the sector in which it operates.

1) Material value

- This control point sets the value for which transactions will be flagged which contain a value above the company's assessed materiality value.
- 4 transactions were identified as being material. Of these, two relate to revaluation postings and one to the annual loan interest posting as identified above. The fourth journal relates to the bank payment of amounts owed to the parent. We are satisfied these are all legitimate business transactions.

Key Audit Findings For the year ended 31 March 2024

2) Reversals

- This control point identifies any transactions that are reversals.
- No such transactions were identified.

3) Suspicious key words

- This control point identifies any transactions that include in the description words from a pre-set listing of words considered suspicious, e.g. fraud, incentive, adjust, cancel, fix, estimate, request. It also includes the names of related parties.
- 33 such transactions were identified. The majority of these are the posting of recharges or accruals as these are picked up as suspicious words within the system. Given the way the business operates, we are satisfied these are appropriate transactions.

4) Empty text fields

- This control point identifies any transactions posted without a description. 162 empty text fields were identified. These all relate to the posting of receipts into and payments out of the bank accounts with the other side of the transaction being posted to debtors or creditors as appropriate. Due to the way the information is exported for data analytics, we do not have the ability to trace these, but QuickBooks would allow further analysis within the system to identify exactly what these relate to. As such, we are satisfied these do not create any issue.

Key Audit Findings For the year ended 31 March 2024

5. Taxation

We are not engaged to prepare the corporation tax return for the Company. Based upon the computations provided, a provision has been made within the accounts for corporation tax of £48,026.

Provision for deferred tax has also been made within the financial statements at the amount of £2,663,234. This provision reflects the estimated future tax consequences of transactions and events recognised in the financial statements of the current and previous accounting periods, and has been calculated in accordance with the requirements of FRS102.

These provisions have been made based upon the information provided to us during the course of our audit. Following the approval of the financial statements we will provide you with the company's corporation tax return for your approval and confirm the details of the company's corporation tax liability for the year, which may differ from that shown above.

Future tax changes

The Spring budget in March 2024 announced several changes to business taxation. These changes, along with other previously announced changes, may impact your future tax position.

Since 1 April 2017 there has been a single rate of corporation tax of 19%. From 1 April 2023, the main rate of corporation tax is now 25% for companies with profits over £250,000. For companies with profits of £50,000 or less, corporation tax will be paid at the small profits rate of 19%. Where a company's profits fall between £50,000 and £250,000, they will pay corporation tax at the main rate reduced by marginal relief. Please note, the upper and lower limits will be proportionally reduced for short accounting periods and where there are associated companies.

Companies are associated with each other if one company controls the other (>50% of the voting power, share capital or distribution rights of the company), or both companies are controlled by the same person or persons.

Changes to capital allowances that have been announced include:

- The Chancellor has set the Annual Investment Allowance ("AIA") at £1m permanently, for all qualifying investments in plant and machinery, which will result in businesses continuing to be able to deduct 100% of the costs of qualifying plant and machinery up to £1m each year. The £1m AIA is shared between group companies.
- From 1 April 2021 to 31 March 2023, a super deduction for capital allowances was introduced. The super deduction provides 130% allowance for most new plant and machinery acquired by the business which would have qualified for capital allowances at 18% ordinarily. There is also a 50% first year allowance for special rate assets, that would usually qualify for capital allowances at 6%. Exclusions apply, assets must be new and not used, and some assets are excluded entirely such as cars.

Key Audit Findings For the year ended 31 March 2024

- From 1 April 2023, the super deduction scheme has been replaced with 'full expensing of capital expenditure', which allows companies to fully deduct the cost of certain plant and machinery (or 50% if the expenditure falls into the "special rate" category of plant and machinery). This is in addition to the AIA and is expected to last for an initial period of 3 years until March 2026. Similar to the super deduction scheme, exclusions apply, assets must be new and not used, and some assets are excluded entirely such as cars.

From 1 April 2022, Residential Property Developer Tax will apply to companies or groups which undertake UK residential property development with profits derived from that activity of more than £25m. The tax is charged at 4% on the property development profits over the £25m annual profits allowance. The allowance can be allocated between group companies. The tax is included in the corporation tax return.

For more information on how these changes may impact upon the company please contact your usual Kreston Reeves adviser.

Making Tax Digital

HMRC have an ambition to become one of the most digitally advanced tax administrations in the world, modernising the tax system to make it more effective, more efficient and easier for taxpayers to comply with.

A major step towards this ambition was made with the introduction of Making Tax Digital (MTD) for VAT. Plans to extend MTD to other areas of taxation, including corporation tax reporting, are awaited from HMRC. However, this will not be implemented until April 2026 at the earliest. We will keep you informed as further developments arise.

Key Audit Findings For the year ended 31 March 2024

6. Misstatements encountered during the audit

We are required to inform you of any significant misstatements within the financial statements presented for audit that have been discovered during the course of our audit. The following significant misstatements have been identified:

- A journal has been put through to correct the year end corporation tax and deferred tax liability in line with the computations provided
- A journal has been put through to recognise the transfer between the Profit & Loss reserve and the Other Equity reserve. This represents the fair value uplift in the investment properties net of associated deferred tax
- We have raised a journal to split out the amounts owed to/by the parent undertaking within the notes of the financial statements as required under FRS102.

A full summary of adjustments made to the company's results during the course of the audit, including a reconciliation between your management information and the financial statements, can be found within Appendix II.

You should review these adjustments in order to satisfy yourselves that they have been properly made. Confirmation that you have done so should be communicated to us within the letter of representation.

In addition, one unadjusted misstatement was discovered during the course of our audit. This was as follows:

- On review of the valuation workbook provided, it was noted that the yield rate being applied to Flat 3, 6a School Cottages, Woking was 550%. Given all other properties sit between 5 and 6%, we have amended the yield to 5.5% and confirmed the difference in valuation is immaterial.

A full summary of the significant unadjusted misstatements discovered during the course of our audit and their potential impact on the financial statements can be found within Appendix III. This does not include any misstatements discovered during the course of the audit which we consider to be trivial in nature.

**Key Audit Findings
For the year ended 31 March 2024**

7. The accounting and internal control systems

We can confirm that we have found the company's accounting and internal control systems to be appropriate to the company's needs based upon the nature and complexity of your activities and the need for any systems to be cost effective. No matters have come to our attention during our audit to suggest that any serious error has arisen with these systems during the accounting period under review. Thus we believe that the systems can be relied upon to produce financial statements that show a true and fair view.

There are however a number of suggestions that we have made regarding the accounting and internal control systems, and these are set out in Appendix IV.

Please note that the purpose of the audit was to enable us to express an opinion on the financial statements. Our audit did include consideration of internal control relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in such circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls. The matters being reported to you are limited to those deficiencies that we have identified during our audit, which was conducted on a test basis, and that we have concluded are of sufficient importance to merit being reported to you, but this does not represent a comprehensive statement of all weaknesses which may exist in the accounting and internal control systems or of all improvements which may be made. We can only address those matters which have come to our attention as a result of the audit procedures which we have performed.

Key Audit Findings For the year ended 31 March 2024

8. Qualitative aspects of the company's accounting practices and financial reporting

As part of our audit, we have considered and reviewed the company's accounting policies with UK Generally Accepted Accounting Practice and we have not encountered any material departures. In our opinion the accounting policies selected are appropriate to the circumstances of the company.

We would, however, also like to bring the following matters to your attention:

Future accounting changes

FRS 102 is subject to a periodic review at least every five years, and the latest periodic review has now commenced. The FRC has published Financial Reporting Exposure Draft ('FRED') 82, which proposes a number of changes and amendments focused on updating accounting requirements to reflect changes in International Financial Reporting Standards ('IFRS'), particularly with respect to revenue and leases.

The key changes being proposed are:

- A new Section 23 *Revenue*, based on IFRS 15 *Revenue from Contracts with Customers* and its five-step model for revenue recognition
- A new Section 20 *Leases*, based on IFRS 16 *Leases* which brings most leases onto the balance sheet
- Greater clarity for small entities in the UK applying Section 1A regarding which disclosures need to be provided in order to give a true and fair view

The proposed effective date of these changes is for accounting periods beginning on or after 1 January 2026.

These proposals represent significant change, and they will need to be considered in advance of their application. Once the public consultation phase has been concluded and the final revised standard is available, we will be happy to advise you on the potential impact on your financial statements.

9. Review of prior year issues

Some significant issues were reported to you following our audit last year on your financial statements for the year ended 31 March 2023. As part of our audit this year we have reviewed these matters to determine what progress has been made with them and whether they continue to be matters of significance.

Confirmation Statement

Issue: The Confirmation Statement submitted was showing a different number of shares to the accounts.

Recommendation: We recommended correcting the Confirmation Statement to reflect the true position.

Resolution: We have confirmed that the latest Confirmation Statement submitted, dated 25 August 2023 per Companies House, reflects the correct shareholding position. Therefore, issue deemed **resolved**.

**Key Audit Findings
For the year ended 31 March 2024**

Bank mandate

Issue: It was identified that Nicola O'Connor is still on the bank mandate despite no longer being a director.

Recommendation: Update the bank mandate.

2024 update: Nicola O'Connor is still listed on the bank mandate. Therefore issue **not resolved**.

Lease title

Issue: It was noted that a number of title deeds do not show HGR as being the leaseholders.

Recommendation: To update the title deeds to reflect the leasehold position.

2024 update: A similar issue has been identified again this year from our sample tested. Therefore issue **not resolved**.

Lease valuation

Issue: It was noted that the valuation includes an assumption that existing rental amounts will last for a period of 10 years on all properties. This may not reflect the true position.

Recommendation: To consider whether 10 years is appropriate.

2024 update: A similar issue has been identified again this year. Therefore issue **not resolved**.

Purchase recognition

Issue: As part of our purchase testing we identified two invoices relating to the prior year that had not been accrued for last year.

Recommendation: Costs are accrued into the year in which they relate.

2024 update: No such issues have been identified this year. Therefore issue deemed **resolved**.

Two-factor authentication

Issue: We noted that you do not insist upon two-factor authentication to access QuickBooks.

Recommendation: To ensure staff are using two-factor authentication.

2024 update: You have confirmed that this is now in place. Therefore issue deemed **resolved**.

Key Audit Findings For the year ended 31 March 2024

Appendix I – Other matters required by International Standards on Auditing to be communicated to you

Audit report – further information

Our audit report contains details of the scope of the audit of the financial statements conducted in accordance with legislative requirements and International Standards on Auditing. Further information on the scope of the audit is set out on the website of the Financial Reporting Council and can be found using the following link:

<https://www.frc.org.uk/Our-Work/Audit-and-Actuarial-Regulation/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>

The original audit report will be signed by Graham Hunt, being the Senior Statutory Auditor for this assignment, for and on behalf of Kreston Reeves LLP. The financial statements incorporating the original audit report should be retained with the company's other permanent documents. Copies of the financial statements that require a signed audit report, including for filing with Companies House, will be signed as Kreston Reeves LLP as the statutory auditor.

Our audit report has been drafted in accordance with International Standards on Auditing and the latest guidance from the Financial Reporting Council and our Institute. This involves the inclusion of a paragraph which clarifies what our responsibilities as auditors are. It does not affect our responsibilities to the company or yourselves, nor does it mean we would be unwilling to accept responsibility to any third parties, providing that our specific agreement to do so is obtained beforehand.

Independence

We can confirm that we have re-evaluated our firm's independence in connection with the audit and can confirm that we are not aware of any factors affecting our independence or objectivity and thus our ability to continue to act as auditor of the company.

Letter of representation

Before we can complete our audit, we require from you a letter of representation on your headed notepaper. A draft version of such a letter accompanies this Memorandum. The letter will provide us with additional evidence in areas where we have relied upon representations from staff members during the audit. We suggest that this letter is signed by a representative member of the Board of Directors and that you make your own enquiries of staff to verify that you support the representations that have been made.

Liability

This report has been drafted solely to report to you as directors matters in relation to our audit. It has not been drafted with any third parties in mind and thus must not be disclosed to a third party, or quoted or referred to, without our written consent. We do not accept responsibility to any third party in respect of our audit or this report.

**Key Audit Findings
For the year ended 31 March 2024**

Appendix II - Summary of adjusted misstatements

	Debit £	Credit £	Impact on profit £
Retained profit as per accounts presented for audit			969,460
Transfer to Other Equity reserve (SOCIE)		615,880	
Transfer from P&L reserves (SOCIE) <i>To post the movement between the P&L reserve and Other Equity reserve based upon the fair value movement and associated deferred tax movement</i>	615,880		
Transfer from Other Equity reserve (SOCIE)	121,454		
Transfer to P&L reserve (SOCIE) <i>Adjustment to the SOCIE for realised gain on sale</i>		121,454	
Amounts due from parent undertaking (BS)	13,203		
Trade debtors (BS) <i>To split out the amounts due from the parent, Surrey County Council, as at the year end</i>		13,203	
Corporation tax charge (P&L)	3,576		(3,576)
Corporation tax liability (BS)		3,576	
Deferred tax charge (P&L)	135,909		(135,909)
Deferred tax charge (BS) <i>To provide for corporation tax and recognise the deferred tax movement</i>		135,909	
Retained profit as per revised financial statements			<u>829,975</u>

For further details of the significant adjustments that have been made to the financial statements during the audit see Section 6.

**Key Audit Findings
For the year ended 31 March 2024**

Appendix III - Summary of unadjusted misstatements

	Debit £	Credit £	Potential Impact on profit £
Investment property revaluation (BS)	93,000		
Fair value gain on investment property (P&L)		93,000	93,000
Deferred tax liability (BS)		23,250	
Deferred tax charge (P&L)	23,250		(23,250)
Transfer to revaluation reserve (SOCIE)		69,750	
Transfer from P&L reserves (SOCIE)	69,750		
<i>Adjusting current yield applied to Flat 3, 6a School Cottages, Woking from 5.5% to 5.5%</i>			
Total unadjusting impact upon retained profit			<u><u>69,750</u></u>

For greater details of the significant unadjusted misstatements discovered during the audit see Section 6.

We would request that you review these misstatements and consider amending the financial statements accordingly. If you decide not to amend the financial statements then your reasons for doing so should be communicated to us within the letter of representation.

**Key Audit Findings
For the year ended 31 March 2024**

Appendix IV – Summary of recommendations regarding the accounting and internal control system

In order to assist management in using this report, we categorise our recommendations according to their level of importance:

- Importance 1** Major issues for the attention of senior management/potential significant implications for the company
- Importance 2** Other recommendations to be dealt with
- Importance 3** Minor points representing best practice

Bank signatories

Nature of problem

We have noted that Nicola O'Connor is still a bank signatory despite leaving her role as Director.

Potential consequences

The bank mandate is not up to date and there is a risk of false payments being made, or access to the bank by ex-Directors.

Recommendation for corrective action

We recommend updating the bank signatories.

Management response

*** *Detail* ***

Leasehold title

Nature of problem

On review of a sample of title deeds, we note that Halsey Garton Residential Ltd are not shown as being leaseholders.

Potential consequences

There is a risk that Halsey Garton Residential Ltd do not have title of the assets and their ownership could be challenged.

Recommendation for corrective action

We recommend having the title deeds updated as soon as possible.

Management response

*** *Detail* ***

**Key Audit Findings
For the year ended 31 March 2024**

Land Registry

Nature of problem

On review of a sample of properties, we note that 2 properties are not yet registered, meaning that title information is not available for these properties.

Potential consequences

There is a risk that Halsey Garton Residential Ltd do not have title of the assets and their ownership could be challenged.

Recommendation for corrective action

We recommend having the properties be registered as soon as possible.

Management response

*** *Detail* ***

Lease valuation

Nature of problem

We note that the basis of valuation has assumed that the existing rental amounts will last for a period of 10 years on all properties.

Potential consequences

If the existing rental is charged for a period that differs to this, then there is a risk that the valuation may be misstated. From our testing we have calculated the average rental length and applied this instead. This shows an immaterial misstatement when extrapolated across the population.

Recommendation for corrective action

We recommend reviewing the basis of the valuation next year to determine whether 10 years of the existing rent rate remains appropriate for all properties.

Management response

*** *Detail* ***

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