

**C.A. HONEMASTER LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2013**

BLOOMER HEAVEN LIMITED
Chartered Accountants
Rutland House
148 Edmund Street
Birmingham
B3 2FD

FRIDAY



A2L7RQAA

A08

15/11/2013

#339

COMPANIES HOUSE

C.A. HONEMASTER LIMITED

CONTENTS

	Page
Abbreviated balance sheet	1
Notes to the abbreviated accounts	2 - 4

C.A. HONEMASTER LIMITED
REGISTERED NUMBER: 01856589

ABBREVIATED BALANCE SHEET
AS AT 31 MARCH 2013

	Note	£	2013	£	£	2012	£
Fixed assets							
Tangible assets	2			140,695			80,871
Current assets							
Stocks			25,369			20,785	
Debtors			501,216			582,770	
Cash at bank and in hand			390,430			358,442	
			917,015			961,997	
Creditors , amounts falling due within one year			(208,449)			(263,944)	
Net current assets				708,566			698,053
Total assets less current liabilities				849,261			778,924
Provisions for liabilities							
Deferred tax				(26,912)			(17,614)
Net assets				822,349			761,310
Capital and reserves							
Called up share capital	3			100			100
Profit and loss account				822,249			761,210
Shareholders' funds				822,349			761,310

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2013 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 4 September 2013



K.T. Reel
Director

The notes on pages 2 to 4 form part of these abbreviated accounts

C.A. HONEMASTER LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2013

1. Accounting Policies

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases

Plant & machinery	-	12.5% on cost
Motor vehicles	-	25% on reducing value
Furniture & fixtures	-	33.3% on cost
Computer equipment	-	20% on cost

1.4 Leasing and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.5 Operating leases

Rentals under operating leases are charged to the profit and loss account on a straight line basis over the lease term.

1.6 Stocks

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

C.A. HONEMASTER LIMITED**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

1. Accounting Policies (continued)**1.7 Deferred tax**

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse

Deferred tax assets and liabilities are not discounted

1.8 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year

2. Tangible fixed assets

	£
Cost	
At 1 April 2012	276,096
Additions	78,555
At 31 March 2013	<u>354,651</u>
Depreciation	
At 1 April 2012	195,225
Charge for the year	18,731
At 31 March 2013	<u>213,956</u>
Net book value	
At 31 March 2013	<u>140,695</u>
At 31 March 2012	<u>80,871</u>

3. Share capital

	2013 £	2012 £
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

C.A. HONEMASTER LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013**

4. Directors' benefits: advances, credit and guarantees

During the year K T Reel received a loan of £32,033 from the company. At the year end a balance of £32,033 (2012: £Nil) was included within debtors. This loan is unsecured, interest free and repayable on demand.