

**C.A. HONEMASTER LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2014**

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

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**C.A. HONEMASTER LIMITED**  
**REGISTERED NUMBER: 01856589**

**ABBREVIATED BALANCE SHEET**  
**AS AT 31 MARCH 2014**

		2014		2013	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2		<b>187,704</b>		140,695
<b>Current assets</b>					
Stocks		<b>24,354</b>		25,369	
Debtors		<b>618,764</b>		501,216	
Cash at bank and in hand		<b>196,987</b>		390,430	
		<b>840,105</b>		917,015	
<b>Creditors: amounts falling due within one year</b>		<b>(168,721)</b>		(208,449)	
<b>Net current assets</b>			<b>671,384</b>		708,566
<b>Total assets less current liabilities</b>			<b>859,088</b>		849,261
<b>Provisions for liabilities</b>					
Deferred tax			<b>(36,535)</b>		(26,912)
<b>Net assets</b>			<b>822,553</b>		822,349
<b>Capital and reserves</b>					
Called up share capital	3		<b>100</b>		100
Profit and loss account			<b>822,453</b>		822,249
<b>Shareholders' funds</b>			<b>822,553</b>		822,349

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 2014 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 15 December 2014.

**K.T. Reel**  
**Director**

The notes on pages 2 to 3 form part of these abbreviated accounts.



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## C.A. HONEMASTER LIMITED

### NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2014

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#### 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 Operating leases

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

##### 1.5 Stocks

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

##### 1.6 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.

## **1.7 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.

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**C.A. HONEMASTER LIMITED****NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2014**

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**2. Tangible fixed assets**

	£
<b>Cost</b>	
At 1 April 2013	354,651
Additions	80,466
At 31 March 2014	<u>435,117</u>
<b>Depreciation</b>	
At 1 April 2013	213,956
Charge for the year	33,457
At 31 March 2014	<u>247,413</u>
<b>Net book value</b>	
At 31 March 2014	<u>187,704</u>
At 31 March 2013	<u>140,695</u>

**3. Share capital**

	2014 £	2013 £
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

**4. Directors' benefits: advances, credit and guarantees**

During the year a director received a further advance of £7,074 (2013: £32,033) from the company. The balance was repaid to the company on 31 March 2014, and there was a balance of £893 due to the director at the year end (2013: £32,033 was included within debtors). This loan was unsecured, interest-free and repayable on demand.

**5. Controlling party**

The ultimate holding company is Elli Investments Limited.