

**HJC DESIGN LTD**  
**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

**HJC DESIGN LTD**  
**ABBREVIATED BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2016**

	Notes	2016 £	2015 £
<b>Fixed assets</b>			
Tangible assets	<u>3</u>	17,738	19,673
<b>Current assets</b>			
Stocks		9,420	4,260
Debtors		119,192	61,368
Cash at bank and in hand		52,346	104,129
		<u>180,958</u>	<u>169,757</u>
<b>Creditors: amounts falling due within one year</b>		(69,852)	(98,381)
<b>Net current assets</b>		<u>111,106</u>	<u>71,376</u>
<b>Total assets less current liabilities</b>		128,844	91,049
<b>Creditors: amounts falling due after more than one year</b>		-	(1,316)
<b>Provisions for liabilities</b>		-	(3,569)
<b>Net assets</b>		<u>128,844</u>	<u>86,164</u>
<b>Capital and reserves</b>			
Called up share capital	4	200	200
Profit and loss account		<u>128,644</u>	<u>85,964</u>
<b>Total shareholders' funds</b>		<u>128,844</u>	<u>86,164</u>

For the year ending 30 September 2016 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 director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the board on 29 June 2017

Mr M Conley  
Director

Company Registration No. 05213430

**HJC DESIGN LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

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**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

***Turnover***

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Tangible fixed assets policy***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	20% on cost
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***Research and development***

Expenditure on research and development is written off in the year in which it is incurred.

***Stocks***

Stocks and work-in-progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

***Intangible fixed assets***

Intangible fixed assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight basis over their estimated useful economic lives. Impairment of intangible fixed assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

**2 Intangible fixed assets**

	£
<b>Cost</b>	
At 1 October 2015	260
Disposals	(260)
	<hr/>
At 30 September 2016	-
<b>Amortisation</b>	<hr/>
At 1 October 2015	260
On disposals	(260)
<b>Net book value</b>	
At 30 September 2016	<hr/> <hr/> -

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**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

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**3 Tangible fixed assets**

	<b>£</b>
<b>Cost</b>	
At 1 October 2015	58,876
Additions	1,845
At 30 September 2016	60,721
<b>Depreciation</b>	
At 1 October 2015	39,203
Charge for the year	3,780
At 30 September 2016	42,983
<b>Net book value</b>	
At 30 September 2016	17,738
At 30 September 2015	19,673

**4 Share capital**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Allotted, called up and fully paid:		
200 Ordinary shares of £1 each	200	200

