Registered number
05874039

Heng Feng Mechanical and Electrical Co. Limited

Abbreviated Accounts

31 July 2013

Heng Feng Mechanical and Electrical Co. Limited

Registered number: 05874039

Abbreviated Balance Sheet

as at 31 July 2013

	Notes		2013		2012
			£		£
Fixed assets					
Tangible assets	2		3,264		4,244
Current assets					
Stocks		6,000		400	
Debtors		-		63	
Cash at bank and in hand		28,936		13,746	
		34,936		14,209	
Creditors: amounts falling due within one year		(19,650)		10,017	
Net current assets			15,286		24,226
Total assets less current liabilities			18,550		28,470
Provisions for liabilities			(5)		(115)
Net assets			18,545		28,355
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			18,445		28,255
Shareholders' funds			18,545		28,355

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit 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 the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Jian Yang Su

Director

Approved by the board on 5 March 2014

Heng Feng Mechanical and Electrical Co. Limited

Notes to the Abbreviated Accounts

for the year ended 31 July 2013

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 April 2008).

Turnover

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

Depreciation

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

Plant and machinery	20% straight line
Motor vehicles	25% straight line

Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Tangible fixed assets

	£
Cost	
At 1 August 2012	11,325
At 31 July 2013	11,325
Depreciation	
At 1 August 2012	7,081
Charge for the year	980
At 31 July 2013	8,061
Net book value	
At 31 July 2013	3,264
At 31 July 2012	4,244

3 Share capital

	Nominal value	2013 Number	2013 £	2012 £

Allotted, called up and fully paid:				
Ordinary shares	£1 each	-	100	100

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