

Registered number
05874039

Heng Feng Mechanical And Electrical Co Ltd

Abbreviated Accounts

31 July 2010

TUESDAY



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26/10/2010
COMPANIES HOUSE
165

Heng Feng Mechanical And Electrical Co Ltd
Registered number: 05874039
Abbreviated Balance Sheet
as at 31 July 2010

	Notes	2010 £	2009 £
Fixed assets			
Tangible assets	2	10,125	188
Current assets			
Cash at bank and in hand		67,807	17,498
Creditors: amounts falling due within one year		(42,557)	(16,615)
Net current assets		<u>25,250</u>	<u>883</u>
Total assets less current liabilities		<u>35,375</u>	<u>1,071</u>
Provisions for liabilities		(424)	(15)
Net assets		<u>34,951</u>	<u>1,056</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		34,851	956
Shareholder's funds		<u>34,951</u>	<u>1,056</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the member has not required the company to obtain an audit in accordance with section 476 of the Act

The director acknowledges his 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

J Y Su
Director



Approved by the board on 5 September 2010

Heng Feng Mechanical And Electrical Co Ltd
Notes to the Abbreviated Accounts
for the year ended 31 July 2010

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% reducing balance
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 2009	312
Additions	13,093
At 31 July 2010	<u>13,405</u>

Depreciation

At 1 August 2009	124
Charge for the year	3,156
At 31 July 2010	<u>3,280</u>

Net book value

At 31 July 2010	<u>10,125</u>
At 31 July 2009	<u>188</u>

Heng Feng Mechanical And Electrical Co Ltd
Notes to the Abbreviated Accounts
for the year ended 31 July 2010

3 Share capital	2010	2009	2010	2009
	No	No	£	£
Allotted, called up and fully paid				
Ordinary shares of £1 each	100	100	<u>100</u>	<u>100</u>