Registered number
05874039

Heng Feng Mechanical and Electrical Co Ltd

Abbreviated Accounts

31 July 2015

Heng Feng Mechanical and Electrical Co Ltd

Registered number: 05874039

Abbreviated Balance Sheet

as at 31 July 2015

	Notes		2015		2014
			£		£
Fixed assets					
Tangible assets	2		-		2,611
Current assets					
Stocks		950		1,250	
Cash at bank and in hand		21,553		36,913	
		22,503		38,163	
Creditors: amounts falling due within one year		(20,721)		(25,149)	
Net current assets			1,782		13,014
Total assets less current liabilities			1,782		15,625
Provisions for liabilities			-		(6)
Net assets			1,782		15,619
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			1,682		15,519
Shareholders' funds			1,782		15,619

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.

The 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 15 April 2016

Heng Feng Mechanical and Electrical Co Ltd
Notes to the Abbreviated Accounts
for the year ended 31 July 2015

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 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 2014	11,325
Disposals	(11,325)
At 31 July 2015	-
Depreciation	
At 1 August 2014	8,714
Charge for the year	522
On disposals	(9,236)
At 31 July 2015	-
Net book value	
At 31 July 2015	-
At 31 July 2014	2,611

3	Share capital	Nominal value	2015 Number	2015 £	2014 £
	Allotted, called up and fully paid:				
	Ordinary shares	£1 each	-	100	100

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