

# Ian Harding (Howden) Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 December 2014

Jones Cooper Limited  
Hedley Court  
Boothferry Road  
Goole  
East Yorkshire  
DN14 6AA

**Ian Harding (Howden) Limited**  
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of  
Ian Harding (Howden) Limited  
for the Year Ended 31 December 2014**

The financial statements have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Act that relate to preparing the financial statements of the company for the year ended 31 December 2014.

We have prepared these financial statements based on the accounting records, information and explanations provided by you. We do not express an opinion on the financial statements.

On the balance sheet you have acknowledged your duties under the prevailing Companies Acts to ensure that the company keeps adequate accounting records and prepares financial statements that give "a true and fair view".

You have determined that the company is exempt from the statutory requirement for an audit for this accounting year. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the director for the limited purpose mentioned above, and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

Jones Cooper Limited  
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16 July 2015

**Ian Harding (Howden) Limited**  
**(Registration number: 06044964)**  
**Abbreviated Balance Sheet at 31 December 2014**

	Note	2014 £	2013 £
<b>Fixed assets</b>			
Tangible fixed assets		23,115	29,536
<b>Current assets</b>			
Stocks		180	300
Debtors		3,026	10,078
Cash at bank and in hand		9,470	15,502
		12,676	25,880
Creditors: Amounts falling due within one year		(44,439)	(48,096)
Net current liabilities		(31,763)	(22,216)
Total assets less current liabilities		(8,648)	7,320
Provisions for liabilities		(3,856)	(4,973)
Net (liabilities)/assets		(12,504)	2,347
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		(12,604)	2,247
Shareholders' (deficit)/funds		(12,504)	2,347

For the year ending 31 December 2014 the company was entitled to exemption 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 .

Approved by the director on 16 July 2015

.....  
Mr Ian David Harding  
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

**Ian Harding (Howden) Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 31 December 2014**

..... *continued*

**1 Accounting policies**

**Basis of preparation**

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).

**Going concern**

The directors acknowledge the insolvency position of the company. The directors will continue to support the company with their own funds if necessary. Therefore, the financial statements have been prepared on a going concern basis.

**Turnover**

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	10% on reducing balance
Buildings	25% on reducing balance
Fixtures and Fittings	20% on reducing balance
Motor Vehicles	25% on reducing balance

**Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

**Deferred tax**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

**Ian Harding (Howden) Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 31 December 2014**

..... *continued*

**2 Fixed assets**

	<b>Tangible assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 January 2014	61,645	61,645
Additions	107	107
Disposals	<u>(4,400)</u>	<u>(4,400)</u>
At 31 December 2014	<u>57,352</u>	<u>57,352</u>
<b>Depreciation</b>		
At 1 January 2014	32,109	32,109
Charge for the year	3,809	3,809
Eliminated on disposals	<u>(1,681)</u>	<u>(1,681)</u>
At 31 December 2014	<u>34,237</u>	<u>34,237</u>
<b>Net book value</b>		
At 31 December 2014	<u>23,115</u>	<u>23,115</u>
At 31 December 2013	<u>29,536</u>	<u>29,536</u>

**3 Share capital**

**Allotted, called up and fully paid shares**

	<b>2014</b>		<b>2013</b>	
	No.	£	No.	£
Ordinary Shares of £1 each	100	100	100	100
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.