

Registered Number 06527684

HARMONY AUDIO VISUAL LIMITED

Abbreviated Accounts

31 March 2014

Abbreviated Balance Sheet as at 31 March 2014

	<i>Notes</i>	<i>2014</i>	<i>2013</i>
		£	£
Fixed assets			
Tangible assets	2	75,344	59,583
		<u>75,344</u>	<u>59,583</u>
Current assets			
Debtors		70,569	2,550
Cash at bank and in hand		69	463
		<u>70,638</u>	<u>3,013</u>
Creditors: amounts falling due within one year		(126,308)	(39,643)
Net current assets (liabilities)		<u>(55,670)</u>	<u>(36,630)</u>
Total assets less current liabilities		<u>19,674</u>	<u>22,953</u>
Provisions for liabilities		(9,637)	(5,857)
Total net assets (liabilities)		<u>10,037</u>	<u>17,096</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		10,035	17,094
Shareholders' funds		<u>10,037</u>	<u>17,096</u>

- For the year ending 31 March 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 directors acknowledge their 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 Board on 30 June 2014

And signed on their behalf by:

C A Irwin, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2014**1 Accounting Policies****Basis of measurement and preparation of accounts**

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 policy

Turnover represents net invoiced sales of goods and services, excluding VAT.

Tangible assets depreciation policy**Depreciation**

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset evenly over its expected useful life of 4 years.

Other accounting policies**Deferred taxation**

Deferred tax arises as a result of including items of income and expenditure in tax computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

2 Tangible fixed assets

	£
Cost	
At 1 April 2013	152,875
Additions	29,698
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2014	<u>182,573</u>
Depreciation	
At 1 April 2013	93,292
Charge for the year	13,937
On disposals	-
At 31 March 2014	<u>107,229</u>
Net book values	
At 31 March 2014	<u>75,344</u>
At 31 March 2013	<u>59,583</u>

registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.