

Registered Number: 07388816  
England and Wales

## HARPER SMALL WORKS LTD

Abridged Accounts

### **Period of accounts**

**Start date:** 01 October 2020

**End date:** 30 September 2021

HARPER SMALL WORKS LTD  
Contents Page  
For the year ended 30 September 2021

Accountants' report

Statement of financial position

Notes to the financial statements

**HARPER SMALL WORKS LTD**  
**Accountants' Report**  
**For the year ended 30 September 2021**

**Accountant's report**

You consider that the company is exempt from an audit for the year ended 30 September 2021 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year. In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Miss A J Rogers

30 September 2021

.....  
Miss A J Rogers  
171 Grosvenor Road  
Dudley  
West Midlands  
DY3 2QW  
04 April 2022

**HARPER SMALL WORKS LTD**  
**Statement of Financial Position**  
**As at 30 September 2021**

	<b>Notes</b>	<b>2021</b> £	<b>2020</b> £
<b>Fixed assets</b>			
Tangible fixed assets		256	328
		<b>256</b>	<b>328</b>
<b>Current assets</b>			
Debtors: amounts falling due within one year		9,732	12,000
Cash at bank and in hand		1,875	1,655
		<b>11,607</b>	<b>13,655</b>
<b>Creditors: amount falling due within one year</b>		(11,726)	(9,097)
<b>Net current liabilities</b>		<b>(119)</b>	<b>4,558</b>
<b>Total assets less current liabilities</b>		137	4,886
Provisions for liabilities		(49)	(62)
<b>Net assets</b>		<b>88</b>	<b>4,824</b>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		87	4,823
<b>Shareholder's funds</b>		<b>88</b>	<b>4,824</b>

For the year ended 30 September 2021 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. 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.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 04 April 2022 and were signed by:

-----

Simon Bray

Director

**HARPER SMALL WORKS LTD**  
**Notes to the Abridged Financial Statements**  
**For the year ended 30 September 2021**

**General Information**

Harper Small Works Ltd is a private company, limited by shares, registered in England and Wales, registration number 07388816, registration address Cradley Enterprise Centre, Maypole Fields, Cradley Heath, Halesowen, West Midlands, B63 2QB

The presentation currency is £ sterling.

**1. Accounting policies**

**Significant accounting policies**

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**Basis of preparation**

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

## **Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the reporting date.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Current and deferred tax assets and liabilities are not discounted.

## **Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer Equipment	33% Reducing Balance
Plant and Machinery	20% Reducing Balance

## **Provisions**

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

## **2. Average number of employees**

Average number of employees during the year was 0 (2020 : 0).

### 3. Tangible fixed assets

<b>Cost or valuation</b>	<b>Computer Equipment</b>	<b>Plant and Machinery</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 01 October 2020	300	876	1,176
Additions	-	-	-
Disposals	-	-	-
At 30 September 2021	<b>300</b>	<b>876</b>	<b>1,176</b>
<b>Depreciation</b>			
At 01 October 2020	259	589	848
Charge for year	14	58	72
On disposals	-	-	-
At 30 September 2021	<b>273</b>	<b>647</b>	<b>920</b>
<b>Net book values</b>			
Closing balance as at 30 September 2021	<b>27</b>	<b>229</b>	<b>256</b>
Opening balance as at 01 October 2020	<b>41</b>	<b>287</b>	<b>328</b>

### 4. Share Capital

<b>Allotted, called up and fully paid</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
1 Class A share of £1.00 each	1	1
	<b>1</b>	<b>1</b>

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.