

Registered Number: 07388816
England and Wales

HARPER SMALL WORKS LTD

Abridged Accounts

Period of accounts

Start date: 01 October 2022

End date: 30 September 2023

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Accountant's report

You consider that the company is exempt from an audit for the year ended 30 September 2023 . 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.

Mrs A J Miller

30 September 2023

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Mrs A J Miller
171 Grosvenor Road
Dudley
West Midlands
DY3 2QW
05 January 2024

HARPER SMALL WORKS LTD
Statement of Financial Position
As at 30 September 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	3	159	201
		159	201
Current assets			
Debtors: amounts falling due within one year		10,837	8,991
Cash at bank and in hand		2,791	7,492
		13,628	16,483
Creditors: amount falling due within one year		(13,449)	(16,005)
Net current assets		179	478
Total assets less current liabilities		338	679
Provisions for liabilities		0	(38)
Net assets		338	641
Capital and reserves			
Called up share capital	4	1	1
Profit and loss account		337	640
Shareholder's funds		338	641

For the year ended 30 September 2023 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 director acknowledges 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 05 January 2024 and were signed by:

Simon Bray

Director

HARPER SMALL WORKS LTD
Notes to the Abridged Financial Statements
For the year ended 30 September 2023

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 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:

Plant and Machinery	20% Reducing Balance
Computer Equipment	33% 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 (2022 : 0).

3. Tangible fixed assets

Cost or valuation	Plant and Machinery	Computer Equipment	Total
	£	£	£
At 01 October 2022	876	300	1,176
Additions	-	-	-
Disposals	-	-	-
At 30 September 2023	876	300	1,176
Depreciation			
At 01 October 2022	693	282	975
Charge for year	36	6	42
On disposals	-	-	-
At 30 September 2023	729	288	1,017
Net book values			
Closing balance as at 30 September 2023	147	12	159
Opening balance as at 01 October 2022	183	18	201

4. Share Capital

Allotted, called up and fully paid	2023	2022
	£	£
1 Class A share of £1.00 each	1	1
	<u>1</u>	<u>1</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.