

Registered number  
09946341

**C G Harper Ltd**  
**Report and Accounts**  
**31 December 2016**

TUESDAY



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**C G Harper Ltd**  
**Report and accounts**  
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# **C G Harper Ltd**

**Registered number:**

**09946341**

## **Director's Report**

**The director presents his report and accounts for the period ended 31 December 2016.**

### **Principal activities**

**The company was incorporated and commenced to trade on 12 January 2016. The company's principal activity during the period was that of a smallholding for lettuce production.**

### **Directors**

**The following persons served as directors during the period:**

**Mr C G Harper**

### **Small company provisions**

**This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.**

**This report was approved by the board on 16 June 2017 and signed on its behalf.**

**Mr C G Harper**

**Director**

**C G Harper Ltd**  
**Accountants' Report**

**Accountants' report to the director of**  
**C G Harper Ltd**

You consider that the company is exempt from an audit for the period ended 31 December 2016. 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 period and of its profit or loss for the financial period.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, 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.

Louise James Accountancy  
Accountants and Tax Advisers

Suite 6  
Kirmington Business Park  
Kirmington  
North Lincolnshire  
DN39 6YP

16 June 2017

**C G Harper Ltd**  
**Profit and Loss Account**  
**for the period from 12 January 2016 to 31 December 2016**

	Notes	2016 £
Turnover		207,299
Cost of sales		(136,532)
Gross profit		<u>70,767</u>
Administrative expenses		(34,182)
Operating profit		<u>36,585</u>
Profit on ordinary activities before taxation		<u>36,585</u>
Tax on profit on ordinary activities		(10,459)
Profit for the period		<u>26,126</u>

**C G Harper Ltd**

Registered number:

09946341

**Balance Sheet**

as at 31 December 2016

	Notes	2016 £
<b>Fixed assets</b>		
Intangible assets	2	8,000
Tangible assets	3	<u>104,590</u>
		112,590
<b>Current assets</b>		
Stocks		7,750
Debtors	4	15,318
Cash at bank and in hand		<u>196,937</u>
		220,005
<b>Creditors: amounts falling due within one year</b>	5	<u>(306,369)</u>
<b>Net current liabilities</b>		(86,364)
<b>Net assets</b>		<u>26,226</u>
<b>Capital and reserves</b>		
Called up share capital		100
Profit and loss account		26,126
<b>Shareholder's funds</b>		<u>26,226</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



Mr C G Harper

Director

Approved by the board on 16 June 2017

**C G Harper Ltd****Statement of Changes in Equity****for the period from 12 January 2016 to 31 December 2016**

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
<b>At 12 January 2016</b>	-	-	-	-	-
Profit for the period				26,126	26,126
Shares issued	100	-			100
<b>At 31 December 2016</b>	<u>100</u>	<u>-</u>	<u>-</u>	<u>26,126</u>	<u>26,226</u>

# **C G Harper Ltd**

## **Notes to the Accounts**

**for the period from 12 January 2016 to 31 December 2016**

### **1 Accounting policies**

#### ***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

#### ***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

#### ***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

#### ***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	15% reducing balance
Fixtures, fittings, tools and equipment	25% reducing balance

#### ***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

#### ***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

#### ***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.



## **C G Harper Ltd**

### **Notes to the Accounts**

**for the period from 12 January 2016 to 31 December 2016**

#### ***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

#### ***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

## **2 Intangible fixed assets**

£

Goodwill:

#### **Cost**

Additions

10,000

At 31 December 2016

10,000

#### **Amortisation**

Provided during the period

2,000

At 31 December 2016

2,000

#### **Net book value**

At 31 December 2016

8,000

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years.

## **C G Harper Ltd**

### **Notes to the Accounts**

**for the period from 12 January 2016 to 31 December 2016**

#### **3 Tangible fixed assets**

	<b>Plant and machinery etc £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>			
Additions	116,727	7,163	123,890
At 31 December 2016	116,727	7,163	123,890
<b>Depreciation</b>			
Charge for the period	17,509	1,791	19,300
At 31 December 2016	17,509	1,791	19,300
<b>Net book value</b>			
At 31 December 2016	99,218	5,372	104,590

#### **4 Debtors**

	<b>2016 £</b>
Trade debtors	15,318

#### **5 Creditors: amounts falling due within one year**

	<b>2016 £</b>
Trade creditors	23,469
Corporation tax	10,459
Other creditors	272,441
	306,369

#### **6 Other information**

C G Harper Ltd is a private company limited by shares and incorporated in England. Its registered office is:

27 South Road  
Abington  
Cambridge  
Cambridgeshire  
CB21 6AU

**C G Harper Ltd****Detailed profit and loss account****for the period from 12 January 2016 to 31 December 2016**

	<b>2016</b>
	<b>£</b>
<b>Sales</b>	<b>207,299</b>
<b>Cost of sales</b>	<b>(136,532)</b>
<b>Gross profit</b>	<b>70,767</b>
<b>Administrative expenses</b>	<b>(34,182)</b>
<b>Operating profit</b>	<b>36,585</b>
<b>Profit before tax</b>	<b>36,585</b>

# **C G Harper Ltd**

## **Detailed profit and loss account**

**for the period from 12 January 2016 to 31 December 2016**

	<b>2016</b>
	<b>£</b>
<b>Sales</b>	
Sales	<u>207,299</u>
<b>Cost of sales</b>	
Seeds and plants	24,109
Fertilisers, manure film and mulch	11,506
Water, electricity and waste	4,948
Wages	17,595
Fuel	5,197
Packing	73,177
	<u>136,532</u>
<b>Administrative expenses</b>	
Employee costs:	
Motor expenses	3,688
	<u>3,688</u>
Premises costs:	
Rent	316
Rates	2,711
	<u>3,027</u>
General administrative expenses:	
Telephone and fax	410
Bank charges	194
Repairs and maintenance	4,027
Depreciation	19,300
Amortisation of goodwill	2,000
Sundry expenses	461
	<u>26,392</u>
Legal and professional costs:	
Accountancy fees	1,075
	<u>1,075</u>
	<u>34,182</u>