

Registration number 07689366

Harina & Co Limited
Abbreviated accounts
for the period ended 31 January 2016

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Harina & Co Limited

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Harina & Co Limited

Abbreviated balance sheet as at 31 January 2016

		31/01/16		31/07/14	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		-		466
Current assets					
Stocks		-		1,886	
Debtors		-		843	
Cash at bank and in hand		542		3,837	
		<u>542</u>		<u>6,566</u>	
Creditors: amounts falling due within one year		<u>(51,551)</u>		<u>(40,081)</u>	
Net current liabilities			<u>(51,009)</u>		<u>(33,515)</u>
Total assets less current liabilities			<u>(51,009)</u>		<u>(33,049)</u>
Deficiency of assets			<u>(51,009)</u>		<u>(33,049)</u>
Capital and reserves					
Called up share capital	3		670		670
Profit and loss account			<u>(51,679)</u>		<u>(33,719)</u>
Shareholders' funds			<u>(51,009)</u>		<u>(33,049)</u>

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

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

Harina & Co Limited

Abbreviated balance sheet (continued)

**Director's statements required by Sections 475(2) and (3)
for the period ended 31 January 2016**

For the period ended 31 January 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the director on 22 March 2016, and are signed on her behalf by:



J Hartley
Director

Registration number 07689366

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

Harina & Co Limited

Notes to the abbreviated financial statements for the period ended 31 January 2016

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2. Turnover

Turnover represents sales of goods net of VAT and trade discounts. Turnover is recognised when the goods are physically delivered to the customer.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery - 20% straight line

1.4. Stock

Stock is valued at the lower of cost and net realisable value. Cost is determined on a first in first out basis. Net realisable value represents estimated selling price less costs to complete and sell. Provision is made for slow moving, obsolete or damaged stock where the net realisable value is less than cost.

1.5. Deferred taxation

The accounting policy in respect of deferred tax reflects the requirements of FRS19 - Deferred tax. Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting policies. The deferred tax balance has not been discounted.

Harina & Co Limited

Notes to the abbreviated financial statements for the period ended 31 January 2016

..... continued

Tangible fixed assets £

2. Fixed assets

Cost

At 1 August 2014

583

Disposals

(583)

At 31 January 2016

-

Depreciation

At 1 August 2014

117

On disposals

(117)

At 31 January 2016

-

Net book values

At 31 July 2014

466

3. Share capital

31/01/16

31/07/14

£

£

Allotted, called up and fully paid

670 Ordinary shares of £1 each

670

670