

Registration number 07689366

Harina & Co Limited
Abbreviated accounts
for the year ended 31 July 2014

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Harina & Co Limited

Abbreviated balance sheet as at 31 July 2014

	Notes	2014		2013	
		£	£	£	£
Fixed assets					
Tangible assets	2		466		-
Current assets					
Stocks		1,886		2,380	
Debtors		843		330	
Cash at bank and in hand		3,837		1,287	
		<u>6,566</u>		<u>3,997</u>	
Creditors: amounts falling due within one year		<u>(40,081)</u>		<u>(23,284)</u>	
Net current liabilities			<u>(33,515)</u>		<u>(19,287)</u>
Total assets less current liabilities			<u>(33,049)</u>		<u>(19,287)</u>
Deficiency of assets			<u>(33,049)</u>		<u>(19,287)</u>
Capital and reserves					
Called up share capital	3		670		670
Profit and loss account			<u>(33,719)</u>		<u>(19,957)</u>
Shareholders' funds			<u>(33,049)</u>		<u>(19,287)</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 year ended 31 July 2014**

For the year ended 31 July 2014 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 year 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 14 April 2015, 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 year ended 31 July 2014

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.

1.6. Going concern

The accounts have been prepared on a going concern basis. The director has reasonable expectation that the company will be able to meet known liabilities as they fall due and will have adequate resources to continue in operational existence for the foreseeable future.

Harina & Co Limited

Notes to the abbreviated financial statements for the year ended 31 July 2014

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2. Fixed assets	Tangible fixed assets £	
Cost		
Additions		
At 31 July 2014		
Depreciation		
Charge for year		
At 31 July 2014		
Net book values		
At 31 July 2014		
3. Share capital	2014 £	2013 £
Allotted, called up and fully paid		
670 Ordinary shares of £1 each		