

→ Register

**H & K JOINERY MANUFACTURING LIMITED**

**266433**

**ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2008**

FRIDAY



\*SM6YX815\*

SCT

27/03/2009

1039

COMPANIES HOUSE

**MESTON REID & CO.  
CHARTERED ACCOUNTANTS  
12 CARDEN PLACE  
ABERDEEN  
AB10 1UR**

**H & K JOINERY MANUFACTURING LIMITED****ABBREVIATED BALANCE SHEET****AS AT 30 SEPTEMBER 2008**

	Notes	2008 £	£	2007 £	£
<b>Fixed assets</b>					
Tangible assets	2		117,091		125,181
<b>Current assets</b>					
Stocks		31,254		56,190	
Debtors		238,794		139,373	
Cash at bank and in hand		17		61	
		<u>270,065</u>		<u>195,624</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(212,908)</u>		<u>(210,435)</u>	
<b>Net current assets/(liabilities)</b>			<u>57,157</u>		<u>(14,811)</u>
<b>Total assets less current liabilities</b>			174,248		110,370
<b>Creditors: amounts falling due after more than one year</b>			(86,634)		(101,201)
<b>Provisions for liabilities</b>			<u>(13,019)</u>		<u>(9,445)</u>
			<u>74,595</u>		<u>(276)</u>
<b>Capital and reserves</b>					
Called up share capital	3		2		2
Profit and loss account			<u>74,593</u>		<u>(278)</u>
<b>Shareholders' funds</b>			<u>74,595</u>		<u>(276)</u>

**H & K JOINERY MANUFACTURING LIMITED**

**ABBREVIATED BALANCE SHEET (CONTINUED)**

**AS AT 30 SEPTEMBER 2008**

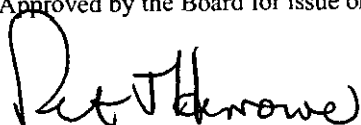
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In preparing these abbreviated accounts:

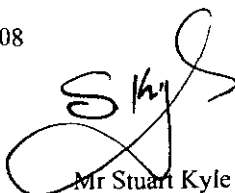
- (a) The directors are of the opinion that the company is entitled to the exemption from audit conferred by Section 249A(1) of the Companies Act 1985;
- (b) No notice has been deposited under Section 249B(2) of the Companies Act 1985, and
- (c) The directors acknowledge their responsibilities for:
  - (i) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985, and
  - (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the Board for issue on 19 March 2008



Mr Peter Harrower  
Director



Mr Stuart Kyle  
Director

## **H & K JOINERY MANUFACTURING LIMITED**

### **NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2008**

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#### **1 Accounting policies**

##### **1.1 Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

##### **1.2 Compliance with accounting standards**

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

##### **1.3 Turnover**

Turnover represents amounts receivable for the provision of joinery services net of VAT and trade discounts.

##### **1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	25% Reducing balance
Fixtures, fittings & equipment	33% Straight line
Motor vehicles	25% Reducing balance

##### **1.5 Leasing and hire purchase commitments**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

##### **1.6 Stock and work in progress**

Stock and work in progress are valued at the lower of cost and net realisable value. Labour costs are valued at the selling value representing the service provided.

##### **1.7 Deferred taxation**

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance had not been discounted.

# H & K JOINERY MANUFACTURING LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2008

### 2 Fixed assets

#### Tangible assets

	£
<b>Cost</b>	
At 1 October 2007	179,290
Additions	24,759
	<hr/>
At 30 September 2008	204,049
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<b>Depreciation</b>	
At 1 October 2007	54,109
Charge for the year	32,849
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At 30 September 2008	86,958
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<b>Net book value</b>	
At 30 September 2008	117,091
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At 30 September 2007	125,181
	<hr/>

### 3 Share capital

2008                      2007  
£                              £

#### Authorised

10,000 Ordinary shares of £1 each

10,000                      10,000

#### Allotted, called up and fully paid

2 Ordinary shares of £1 each

2                              2

### 4 Transactions with directors

Included within other creditors is £17,700 (2007 - £18,125) due to Peter Harrower, and £17,425 (2007 - £18,125) due to Stuart Kyle. The loans are unsecured, interest free and repayable on demand.