

**R. J. HARMER LIMITED**  
**ABBREVIATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MAY 2009**

Company number 03323294 (England and Wales)



**R. J. HARMER LIMITED**  
**BALANCE SHEET**  
**AS AT**  
**31 MAY 2009**

	Notes	2009		2008	
		£	£	£	£
<b>Fixed assets</b>					
Intangible fixed assets	2		-		-
Tangible fixed assets	3		6,119		6,765
			<u>6,119</u>		<u>6,765</u>
<b>Current assets</b>					
Stock and work in progress		29,060		12,150	
Debtors	4	16,386		26,338	
Cash at bank and in hand		1,090		838	
		<u>46,536</u>		<u>39,326</u>	
<b>Creditors</b> amounts falling due within one year	5	(41,012)		(45,580)	
<b>Net current assets/(liabilities)</b>			5,524		(6,254)
<b>Total assets less current liabilities</b>			<u>11,643</u>		<u>511</u>
<b>Creditors</b> : amounts falling due after more than one year			(11,256)		-
<b>Net assets</b>			<u>£ 387</u>		<u>£ 511</u>
<b>Capital and reserves</b>					
Called up share capital	6		2		2
Profit and loss account			385		509
<b>Shareholders' funds</b>			<u>£ 387</u>		<u>£ 511</u>

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

For the financial year ended 31 May 2009 the company with entitled to exemption from audit under s 477 Companies Act 2006 and no notice has been deposited under section 476

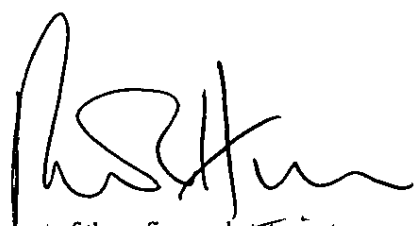
The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company

Signed on behalf of the board of directors

Mr R J Harmer  
 Director

Approved by the board

The notes on pages 2-3 form part of these financial statements

 27 January 2009

**R J. HARMER LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MAY 2009**

**1 Accounting policies**

**1.1 Basis of preparation of accounts**

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

**1.2 Turnover**

Turnover comprises the invoiced value of goods and services supplied by the Company, net of Value Added Tax and trade discounts

**1.3 Intangible fixed assets**

Goodwill - represents the difference between the cost of an acquired entity and the fair value of the underlying assets and liabilities. Amortisation is provided to write off goodwill over its estimated economic useful life, which is estimated at 5 years

**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 of fixed assets, less their estimated residual value, over their expected useful lives on the following basis -

Plant and equipment	20% on a reducing balance
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**1.5 Operating leases**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred

**1.6 Deferred taxation**

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws

**1.7 Stocks**

Stocks are valued at the lower of cost and net realisable value. Cost is computed on first in first out basis. Net realisable value is based on estimated selling price less the estimated cost of disposal

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
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<b>2</b>	<b>Intangible fixed assets</b>	<b>2009</b>	
		<b>£</b>	
	<b>Cost</b>		
	At 1 June 2008	34,000	
	Additions	-	
	At 31 May 2009	34,000	
	<b>Amortisation</b>		
	At 1 June 2008	34,000	
	Charge for the year	-	
	At 31 May 2009	34,000	
	<b>Net book values</b>		
	At 31 May 2009	£ -	
	At 31 May 2008	£ -	
<b>3</b>	<b>Tangible fixed assets</b>	<b>Total</b>	
	<b>Cost</b>	<b>£</b>	
	At 1 June 2008	17,232	
	Additions	884	
	Disposal	-	
	At 31 May 2009	18,116	
	<b>Depreciation</b>		
	At 1 June 2008	10,467	
	Charge for the year	1,530	
	At 31 May 2009	11,997	
	<b>Net book values</b>		
	At 31 May 2009	£ 6,119	
	At 31 May 2008	£ 6,765	
<b>4</b>	<b>Debtors</b>		
	All debtors are due within one year		
<b>5</b>	<b>Creditors</b>		
	Of the creditors £3,456 (2008 £16,350) are secured		
<b>6</b>	<b>Share capital</b>	<b>2009</b>	<b>2008</b>
	<b>Called up and fully paid</b>		
	Ordinary shares of £1 each	£ 2	£ 2