Registered number
04461431

Garner (UK) Limited (formerly Garner Industries Limited)

Abbreviated Accounts

30 June 2013

Garner (UK) Limited (formerly Garner Industries Limited)

Registered number: 04461431

Abbreviated Balance Sheet

as at 30 June 2013

	Notes		2013		2012
			£		£
Fixed assets					
Intangible assets	2		14,670		-
Tangible assets	3		17,122		4,813
			31,792		4,813
Current assets					
Stocks		4,000		-	
Debtors		198,030		51,240	
Cash at bank and in hand		-		198	
		202,030		51,438	
Creditors: amounts falling due within one year		(322,483)		(151,197)	
Net current liabilities			(120,453)		(99,759)
Net liabilities			(88,661)		(94,946)
Capital and reserves					
Called up share capital	4		100		100
Profit and loss account			(88,761)		(95,046)
Shareholders' funds			(88,661)		(94,946)

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

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their 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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

R Garner

Director

Approved by the board on 21 March 2014

Garner (UK) Limited (formerly Garner Industries Limited)

Notes to the Abbreviated Accounts

for the year ended 30 June 2013

1 Accounting policies

Basis of preparation

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

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Office equipment	25% straight line
Plant and equipment	25% straight line
Motor vehicles	25% straight line

Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Intangible fixed assets

	£
Cost	
At 1 July 2012	30,000
Additions	18,337
At 30 June 2013	48,337
Amortisation	
At 1 July 2012	30,000
Provided during the year	3,667
At 30 June 2013	33,667
Net book value	
At 30 June 2013	14,670

3 Tangible fixed assets

£

Cost	
At 1 July 2012	75,534
Additions	22,830
At 30 June 2013	98,364
Depreciation	
At 1 July 2012	70,721
Charge for the year	10,521
At 30 June 2013	81,242
Net book value	
At 30 June 2013	17,122
At 30 June 2012	4,813

4 Share capital	**Nominal value**	**2013 Number**	**2013 £**	**2012 £**
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	100	100

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