

**Registration number 04762952
(England & Wales)**

A & R Herman Engineering Ltd

Abbreviated accounts

for the year ended 31st May 2007

Howard Frank Limited

Chartered Accountants & Registered Auditors
Turnberry House
1404 - 1410 High Road
Whetstone
London N20 9BH

WEDNESDAY



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A & R Herman Engineering Ltd

Contents

	Page
Accountants' report	1
Abbreviated balance sheet	2 - 3
Notes to the financial statements	4 - 6

A & R Herman Engineering Ltd

**Accountants' report on the unaudited financial statements to the director of
A & R Herman Engineering Ltd**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31st May 2007 set out on pages 2 to 6 and you consider that the company is exempt from an audit. In accordance with your instructions we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.



Howard Frank Limited
Chartered Accountants and Registered Auditors
Turnberry House
1404-1410 High Road
Whetstone
London N20 9BH

Date 13th February 2008

A & R Herman Engineering Ltd

**Abbreviated balance sheet
as at 31st May 2007**

		2007		2006	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		294		392
Current assets					
Debtors		4,650		1,393	
Cash at bank and in hand		8,323		4,999	
		<u>12,973</u>		<u>6,392</u>	
Creditors: amounts falling due within one year		<u>(11,412)</u>		<u>(5,996)</u>	
Net current assets			<u>1,561</u>		<u>396</u>
Total assets less current liabilities			1,855		788
Provisions for liabilities			(52)		-
Net assets			<u>1,803</u>		<u>788</u>
Capital and reserves					
Called up share capital	3		2		2
Profit and loss account	4		1,801		786
Shareholders' funds			<u>1,803</u>		<u>788</u>

The director's statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet

The notes on pages 4 to 6 form an integral part of these financial statements.

A & R Herman Engineering Ltd

Abbreviated balance sheet (continued)

**Director's statements required by Section 249B(4)
for the year ended 31st May 2007**

In approving these abbreviated accounts as director of the company I hereby confirm

(a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ,

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 31st May 2007 and

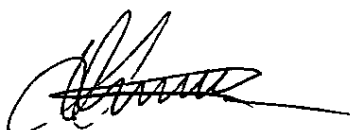
(c) that I acknowledge my responsibilities for

(1) ensuring that the company keeps accounting records which comply with Section 221, and

(2) preparing financial statements 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 year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, 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

The abbreviated accounts were approved by the Board on 13th February 2008 and signed on its behalf by



**A Herman
Director**

The notes on pages 4 to 6 form an integral part of these financial statements.

A & R Herman Engineering Ltd

Notes to the abbreviated financial statements for the year ended 31st May 2007

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year

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

Fixtures, fittings
and equipment

- 25% Per annum on a reducing balance basis

1.4. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold,

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable,

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

A & R Herman Engineering Ltd

Notes to the abbreviated financial statements for the year ended 31st May 2007

2. Fixed assets		Tangible fixed assets £
Cost		
At 1st June 2006		888
At 31st May 2007		888
Depreciation		
At 1st June 2006		496
Charge for year		98
At 31st May 2007		594
Net book values		
At 31st May 2007		294
At 31st May 2006		392
3. Share capital	2007	2006
	£	£
Authorised		
1,000 Ordinary shares of £1 each	1,000	1,000
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	2	2
Equity Shares		
2 Ordinary shares of £1 each	2	2
4. Reserves	Profit and loss account £	Total £
At 1st June 2006	787	787
Profit for the year	24,014	24,014
Equity Dividends	(23,000)	(23,000)
At 31st May 2007	1,801	1,801

A & R Herman Engineering Ltd

Notes to the abbreviated financial statements for the year ended 31st May 2007

5. Transactions with director

The following director had interest free loans during the year The movements on these loans are as follows

	Amount owing		Maximum in year £
	2007 £	2006 £	
A Herman	-	4,986	4,986