

Registered Number 07196421

HBN HEATED BY NATURE LIMITED

Abbreviated Accounts

31 March 2014

Abbreviated Balance Sheet as at 31 March 2014

	Notes	2014	2013
		£	£
Fixed assets			
Tangible assets	2	3,782	5,698
		<u>3,782</u>	<u>5,698</u>
Current assets			
Stocks		500	500
Debtors		2,292	354
Cash at bank and in hand		-	3,745
		<u>2,792</u>	<u>4,599</u>
Creditors: amounts falling due within one year		(385)	(2,532)
Net current assets (liabilities)		<u>2,407</u>	<u>2,067</u>
Total assets less current liabilities		<u>6,189</u>	<u>7,765</u>
Creditors: amounts falling due after more than one year		(13,701)	(7,164)
Provisions for liabilities		(586)	(203)
Total net assets (liabilities)		<u>(8,098)</u>	<u>398</u>
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		(8,099)	397
Shareholders' funds		<u>(8,098)</u>	<u>398</u>

- For the year ending 31 March 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 3 July 2014

And signed on their behalf by:

Michael Holywell, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2014

1 Accounting Policies

Basis of measurement and preparation of accounts

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 policy

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

Tangible assets depreciation policy

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives.

Other accounting policies**Deferred Taxation**

Deferred tax is provided in full on timing differences that result in an obligation to pay more (or less) tax at a future date.

Stocks

Stocks are valued at the lower cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2 **Tangible fixed assets**

	£
Cost	
At 1 April 2013	12,304
Additions	562
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2014	<u>12,866</u>
Depreciation	
At 1 April 2013	6,606
Charge for the year	2,478
On disposals	-
At 31 March 2014	<u>9,084</u>
Net book values	
At 31 March 2014	<u>3,782</u>
At 31 March 2013	<u>5,698</u>

Plant and Machinery 25% Straight Line
Motor Vehicle 25% Reducing Balance

3 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2014</i>	<i>2013</i>
	<i>£</i>	<i>£</i>
1 Ordinary shares of £1 each	1	1

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