

**Registered Number 08539594**

**HART CPC LIMITED**

**Abbreviated Accounts**

**31 May 2014**

## Abbreviated Balance Sheet as at 31 May 2014

	<i>Notes</i>	<i>2014</i>
		£
<b>Called up share capital not paid</b>		-
<b>Fixed assets</b>		
Intangible assets		-
Tangible assets	2	1,863
Investments		-
		<u>1,863</u>
<b>Current assets</b>		
Stocks		-
Debtors		5,382
Investments		-
Cash at bank and in hand		2,877
		<u>8,259</u>
<b>Prepayments and accrued income</b>		-
<b>Creditors: amounts falling due within one year</b>		(8,735)
<b>Net current assets (liabilities)</b>		<u>(476)</u>
<b>Total assets less current liabilities</b>		<u>1,387</u>
<b>Creditors: amounts falling due after more than one year</b>		(497)
<b>Provisions for liabilities</b>		(373)
<b>Accruals and deferred income</b>		0
<b>Total net assets (liabilities)</b>		<u><u>517</u></u>
<b>Capital and reserves</b>		
Called up share capital		1
Share premium account		0
Revaluation reserve		0
Other reserves		0
Profit and loss account		516
<b>Shareholders' funds</b>		<u><u>517</u></u>

- For the year ending 31 May 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 November 2014

And signed on their behalf by:

**Andrew Hart, Director**

**Notes to the Abbreviated Accounts for the period ended 31 May 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 represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

**Tangible assets depreciation policy**

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, fitting and equipment - 25% reducing balance

**Other accounting policies****Leasing and hire purchase commitments**

Assets obtained under hire purchase and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations in each period.

**Deferred Tax**

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.

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

**2 Tangible fixed assets**

	£
<b>Cost</b>	
Additions	2,484
Disposals	0
Revaluations	0
Transfers	0
At 31 May 2014	<u>2,484</u>
<b>Depreciation</b>	
Charge for the year	621
On disposals	0
At 31 May 2014	<u>621</u>

**Net book values**

At 31 May 2014

1,863

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