

Company Number: 08607470

**HARDMAN HEALEY LIMITED**

**UNAUDITED ABBREVIATED  
ACCOUNTS**

**FOR THE YEAR ENDING  
31 AUGUST 2016**

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COMPANIES HOUSE

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**Balance sheet**  
**at 31 August 2016**

	Note	31 August 2016 £	31 August 2015 £
<b>Current assets</b>			
Debtors		478,192	493,916
Cash at bank and in hand		882	5,743
		<u>479,074</u>	<u>499,659</u>
<b>Creditors: amounts falling due within one year</b>		<b>(97,520)</b>	<b>(160,537)</b>
		<u>381,554</u>	<u>339,122</u>
<b>Net current assets</b>			
		<b>381,554</b>	<b>339,122</b>
<b>Creditors: amounts falling due after one year</b>		<b>(377,152)</b>	<b>(338,428)</b>
		<u>4,402</u>	<u>694</u>
<b>Net assets / (liabilities)</b>			
		<b>4,402</b>	<b>694</b>
<b>Capital and reserves</b>			
Called up equity share capital	3	100	100
Profit and loss account		4,302	594
		<u>4,402</u>	<u>694</u>

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the accounts for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

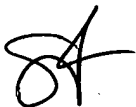
The director acknowledge their responsibilities for:

(i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and

(ii) 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 393, and which otherwise comply with the requirements of the Act relating to accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These abbreviated accounts were approved by the directors and authorised for issue on 18/05/17 and are signed on their behalf by:



Stephen Farrington, Director  
Company Registration Number: 08607470

## Notes

(forming part of the financial statements)

### 1 Accounting policies

#### Basis of accounting

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

#### Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

#### Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to the financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited directly to equity.

#### Taxation

Current tax, including UK corporation tax and foreign tax, is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

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 gains on disposals of assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding commitment to dispose of the assets concerned; and
- 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.

### 2 Transactions with the directors

At the end of the year the company owed the directors £nil (2015: £nil).

**3 Called up share capital**

	31 August 2016 £	31 August 2015 £
<b>Authorised</b>		
100 Ordinary shares of £1 each	100	100
	<u>100</u>	<u>100</u>
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	100	100
	<u>100</u>	<u>100</u>

**4 Related party balances**

The company was under the control of the director throughout the current and previous year.

During the period, a number of transactions occurred with companies related to this company by virtue of Stephen Farrington being director of both this company and the companies in question. At the year end there was a number of balances with these companies.

Red Sky Core Limited charged £57 for internet services during the year. At the year end the amount due from the company was £9 and this has been included in trade creditors.

Tray and Container Limited loaned £1,448 during the year. At the period year end the amount due from the company was £1,448 and this has been included in trade creditors.

Aeonis Limited loaned £1,500 during the year. At the year end the amount due to the company was £1,500 and this has been included in trade creditors.

No other transactions with related parties were undertaken such as are required to be disclosed under the FRSSE.