

# P & L Harman Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2015

Perrigo Consultants Limited  
Chartered Certified Accountants  
Old Anglo House  
Mitton Street  
Stourport on Severn  
Worcestershire  
DY13 9AQ

**P & L Harman Limited**  
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 3) have been prepared.

**Chartered Certified Accountants' Report to the Board of Directors on the Preparation of the  
Unaudited Statutory Accounts of  
P & L Harman Limited  
for the Year Ended 30 April 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of P & L Harman Limited for the year ended 30 April 2015 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the Board of Directors of P & L Harman Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of P & L Harman Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [http://www2.accaglobal.com/pubs/members/publications/technical\\_factsheets/downloads/163.doc](http://www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than P & L Harman Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that P & L Harman Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of P & L Harman Limited. You consider that P & L Harman Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of P & L Harman Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

Perrigo Consultants Limited  
Chartered Certified Accountants  
Old Anglo House  
Mitton Street  
Stourport on Severn  
Worcestershire  
DY13 9AQ  
21 August 2015

**P & L Harman Limited**  
**(Registration number: 08758716 )**  
**Abbreviated Balance Sheet at 30 April 2015**

	Note	30 April 2015 £	30 April 2014 £
<b>Fixed assets</b>			
Tangible fixed assets		3,171	-
<b>Current assets</b>			
Debtors		51,543	26,125
Cash at bank and in hand		132,212	18,222
		183,755	44,347
Creditors: Amounts falling due within one year		(49,929)	(18,977)
Net current assets		133,826	25,370
Net assets		136,997	25,370
<b>Capital and reserves</b>			
Called up share capital	3	2	2
Profit and loss account		136,995	25,368
Shareholders' funds		136,997	25,370

For the year ending 30 April 2015 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 21 August 2015 and signed on its behalf by:

.....  
Paul Harman  
Director

The notes on page 3 form an integral part of these financial statements.

**P & L Harman Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 30 April 2015**  
*..... continued*

**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office equipment	3 years straight line

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

**2 Fixed assets**

	<b>Tangible assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
Additions	4,256	4,256
At 30 April 2015	4,256	4,256
<b>Depreciation</b>		
Charge for the year	1,085	1,085
At 30 April 2015	1,085	1,085
<b>Net book value</b>		
At 30 April 2015	3,171	3,171

**3 Share capital**

**Allotted, called up and fully paid shares**

	<b>30 April 2015</b>		<b>30 April 2014</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary shares of £1 each	2	2	2	2

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.