

Registered number
08140778

Harper News Ltd
Abbreviated Accounts
31 July 2015

Harper News Ltd

Report to the director on the preparation of the unaudited abbreviated accounts of Harper News Ltd for the year ended 31 July 2015

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Harper News Ltd for the year ended 31 July 2015 which comprise of the balance sheet and the related notes 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://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

Mirza Sonaver Baig, MA, ACCA
MMBA Chartered Certified Accountants & Registered Auditors
215-217 Ribblesdale Lane
Preston
Lancashire
PR1 5DY

28 October 2015

Harper News Ltd**Registered number:** 08140778**Abbreviated Balance Sheet****as at 31 July 2015**

	Notes	2015	2014
		£	£
Fixed assets			
Tangible assets	2	8,561	10,072
Current assets			
Stocks		4,651	4,534
Debtors		2,500	2,500
Cash at bank and in hand		4,831	3,123
		<u>11,982</u>	<u>10,157</u>
Creditors: amounts falling due within one year		<u>(4,923)</u>	<u>(4,572)</u>
Net current assets		7,059	5,585
Total assets less current liabilities		<u>15,620</u>	<u>15,657</u>
Creditors: amounts falling due after more than one year		(13,789)	(13,789)
Net assets		<u>1,831</u>	<u>1,868</u>
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		1,830	1,867
Shareholder's funds		<u>1,831</u>	<u>1,868</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mr Muhammad Nazir Khan

Director

Harper News Ltd
Notes to the Abbreviated Accounts
for the year ended 31 July 2015

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	15% reducing balance
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Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Tangible fixed assets

£

Cost

At 1 August 2014	13,940
At 31 July 2015	<u>13,940</u>

Depreciation

At 1 August 2014	3,868
Charge for the year	<u>1,511</u>
At 31 July 2015	<u>5,379</u>

Net book value

At 31 July 2015	<u>8,561</u>
At 31 July 2014	<u>10,072</u>

3 Share capital

**Nominal
value**

**2015
Number**

**2015
£**

**2014
£**

Allotted, called up and fully paid:

Ordinary shares

£1 each

1

1

1

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.