Registered Number 04590921

HERA BUSINESS SERVICES LIMITED

Abbreviated Accounts

31 March 2014

HERA BUSINESS SERVICES LIMITED **Registered Number 04590921**

Abbreviated Balance Sheet as at 31 March 2014

	Notes	*2014*	*2013*
		£	£
Fixed assets			
Tangible assets	2	2,230	2,973
		2,230	2,973
Current assets			
Stocks		-	139,182
Debtors		228,000	-
		228,000	139,182
Creditors: amounts falling due within one year		(195,824)	(122,753)
Net current assets (liabilities)		32,176	16,429
Total assets less current liabilities		34,406	19,402
Total net assets (liabilities)		34,406	19,402
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		34,404	19,400
Shareholders' funds		34,406	19,402

- 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 12 December 2014

And signed on their behalf by:
Ms J Hodgeson, 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 represents net invoiced sales of goods, excluding value added tax.

Tangible assets depreciation policy
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery - 25% on reducing balance

Other accounting policies
Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2 Tangible fixed assets

	£
Cost	
At 1 April 2013	11,404
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2014	11,404
Depreciation	
At 1 April 2013	8,431
Charge for the year	743
On disposals	-
At 31 March 2014	9,174
Net book values	
At 31 March 2014	2,230
At 31 March 2013	2,973

3 Called Up Share Capital

Allotted, called up and fully paid:

	2014	*2013*
	£	£
2 Ordinary shares of £1 each	2	2

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