

Registered Number 06228421

HIGHER EDUCATION ASSESSMENT & DEVELOPMENT LIMITED

Abbreviated Accounts

31 July 2016

HIGHER EDUCATION ASSESSMENT & DEVELOPMENT LIMITED**Abbreviated Balance Sheet as at 31 July 2016****Registered Number 06228421**

	<i>Notes</i>	<i>2016</i>	<i>2015</i>
		<i>£</i>	<i>£</i>
Fixed assets			
Tangible assets	2	14,639	20,279
		<u>14,639</u>	<u>20,279</u>
Current assets			
Debtors		10,492	7,598
Cash at bank and in hand		62,561	98,521
		<u>73,053</u>	<u>106,119</u>
Creditors: amounts falling due within one year		<u>(7,043)</u>	<u>(11,084)</u>
Net current assets (liabilities)		<u>66,010</u>	<u>95,035</u>
Total assets less current liabilities		<u>80,649</u>	<u>115,314</u>
Provisions for liabilities		<u>(2,928)</u>	<u>(4,056)</u>
Total net assets (liabilities)		<u>77,721</u>	<u>111,258</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		77,621	111,158
Shareholders' funds		<u>77,721</u>	<u>111,258</u>

- For the year ending 31 July 2016 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 9 December 2016

And signed on their behalf by:

K Exley, Director

Notes to the Abbreviated Accounts for the period ended 31 July 2016

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 January 2015.

Turnover policy

Turnover represents net invoiced sales of services, 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 etc - 33% on cost, 25% on reducing balance and 15% on reducing balance.

Other accounting policies

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 August 2015	46,516
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 July 2016	<u>46,516</u>
Depreciation	
At 1 August 2015	26,237
Charge for the year	5,640
On disposals	-
At 31 July 2016	<u>31,877</u>
Net book values	
At 31 July 2016	<u>14,639</u>
At 31 July 2015	<u>20,279</u>

3 Called Up Share Capital

Allotted, called up and fully paid:

	2016	2015
	£	£
80 A Ordinary shares of £1 each (90 shares for 2015)	80	90

10 B Ordinary shares of £1 each	10	10
10 C Ordinary shares of £1 each (0 shares for 2015)	10	0

4 Transactions with directors

Name of director receiving advance or credit:	K Exley
Description of the transaction:	General transactions
Balance at 1 August 2015:	-
Advances or credits made:	£ 23,143
Advances or credits repaid:	£ 23,143
Balance at 31 July 2016:	<u>£ 0</u>

During the year the company loaned the director a maximum of £23,143 however, this was repaid in full by the balance sheet date. No interest was charged by the company on the loan.

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.