REGISTERED NUMBER: 07616921 (England and Wales)

E & A Hammond Ltd

Abbreviated Unaudited Accounts

for the Year Ended 30 April 2016

E & A Hammond Ltd (Registered number: 07616921)

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for the Year Ended 30 April 2016

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Company Information
for the Year Ended 30 April 2016

DIRECTORS:	E Hammond A E Hammond
REGISTERED OFFICE:	33 Chester Road West Queensferry Deeside Flintshire CH5 1SA
REGISTERED NUMBER:	07616921 (England and Wales)
ACCOUNTANTS:	Henry R. Davis & Co. Limited Chartered Accountants 33 Chester Road West Queensferry Deeside Flintshire CH5 1SA

Abbreviated Balance Sheet
30 April 2016

	Notes	30.4.16 £	£	30.4.15 £	£
FIXED ASSETS					
Intangible assets	2		7,542		8,042
Tangible assets	3		2,562		5,630
			10,104		13,672
CURRENT ASSETS					
Stocks		462		523	
Debtors		30,664		35,062	
Cash at bank and in hand		75,031		56,243	
		106,157		91,828	
CREDITORS					
Amounts falling due within one year		104,548		74,149	
NET CURRENT ASSETS			1,609		17,679
TOTAL ASSETS LESS CURRENT LIABILITIES			11,713		31,351
PROVISIONS FOR LIABILITIES			296		142
NET ASSETS			11,417		31,209
CAPITAL AND RESERVES					
Called up share capital	4		10		10
Profit and loss account			11,407		31,199
SHAREHOLDERS' FUNDS			11,417		31,209

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
30 April 2016

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 10 September 2016 and were signed on its behalf by:

E Hammond - Director

The notes form part of these abbreviated accounts

1. **ACCOUNTING POLICIES**

Accounting convention
The financial statements 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 net invoiced sales of goods, excluding value added tax.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2012, is being amortised evenly over its estimated useful life of twenty years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 25% on reducing balance and 15% on reducing balance

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. **INTANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 May 2015 and 30 April 2016	10,000
AMORTISATION	
At 1 May 2015	1,958
Amortisation for year	500
At 30 April 2016	2,458
NET BOOK VALUE	
At 30 April 2016	7,542
At 30 April 2015	8,042

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3. **TANGIBLE FIXED ASSETS**

	Total
	£
COST	
At 1 May 2015	10,900
Disposals	(4,000)
At 30 April 2016	6,900
DEPRECIATION	
At 1 May 2015	5,270
Charge for year	479
Eliminated on disposal	(1,411)
At 30 April 2016	4,338
NET BOOK VALUE	
At 30 April 2016	2,562
At 30 April 2015	5,630

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.4.16 £	30.4.15 £
10	Ordinary	£1	10	10

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.