

HNT Limited

Unaudited [Abbreviated Accounts](#)

for the Year Ended 31 December 2012

G W Jones & Co Limited

HNT 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 [4](#)) have been prepared.

**Chartered Certified Accountants' Report to the Director on the Preparation
of the Unaudited Statutory Accounts of
HNT Limited
for the Year Ended 31 December 2012**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of HNT Limited for the year ended 31 December 2012 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://rulebook.accaglobal.com>. This report is made solely to the Board of Directors of HNT 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 HNT 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://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than HNT Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that HNT 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 loss of HNT Limited. You consider that HNT 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 HNT 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.

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G W Jones & Co Limited
26 September 2013

HNT Limited
(Registration number: 04551039)
Abbreviated Balance Sheet at 31 December 2012

| | Note | 2012 £ | 2011 £ |
|--|-------------------|-----------|-----------|
| Fixed assets | | | |
| Tangible fixed assets | | 19,344 | 37,061 |
| Current assets | | | |
| Debtors | | 13,157 | 35,750 |
| Cash at bank and in hand | | 20,632 | 38,574 |
| | | 33,789 | 74,324 |
| Creditors: Amounts falling due within one year | | (17,685) | (26,124) |
| Net current assets | | 16,104 | 48,200 |
| Total assets less current liabilities | | 35,448 | 85,261 |
| Provisions for liabilities | | (786) | (4,230) |
| Net assets | | 34,662 | 81,031 |
| Capital and reserves | | | |
| Called up share capital | 3 | 100 | 100 |
| Profit and loss account | | 34,562 | 80,931 |
| Shareholders' funds | | 34,662 | 81,031 |

For the year ending 31 December 2012 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 director acknowledges his 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 director on 25 September 2013

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Mr Christopher Thomas Potter
Director

The notes on pages [3](#) to [4](#) form an integral part of these financial statements.

HNT Limited

Notes to the Abbreviated Accounts for the Year Ended 31 December 2012

..... *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).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

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:

| Asset class | Depreciation method and rate |
|---------------------|-------------------------------------|
| Plant and machinery | 25% reducing balance |
| Motor vehicles | 25% reducing balance |
| Computer equipment | 50% reducing balance |

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

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.

HNT Limited

Notes to the Abbreviated Accounts for the Year Ended 31 December 2012

..... continued

2 Fixed assets

| | Tangible assets £ | Total £ |
|-------------------------|----------------------------------|--------------------|
| Cost | | |
| At 1 January 2012 | 142,314 | 142,314 |
| Disposals | <u>(93,504)</u> | <u>(93,504)</u> |
| At 31 December 2012 | <u>48,810</u> | <u>48,810</u> |
| Depreciation | | |
| At 1 January 2012 | 105,253 | 105,253 |
| Charge for the year | 9,785 | 9,785 |
| Eliminated on disposals | <u>(85,572)</u> | <u>(85,572)</u> |
| At 31 December 2012 | <u>29,466</u> | <u>29,466</u> |
| Net book value | | |
| At 31 December 2012 | <u>19,344</u> | <u>19,344</u> |
| At 31 December 2011 | <u>37,061</u> | <u>37,061</u> |

3 Share capital

Allotted, called up and fully paid shares

| | 2012 | | 2011 | |
|----------------------------|-------------|----------|-------------|----------|
| | No. | £ | No. | £ |
| Ordinary shares of £1 each | 100 | 100 | 100 | 100 |