

Ellaur Ltd

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2015

AIMS Accountants for Business
Mark Ellis FCA
1 Ramsay Court
Kingfisher Way
Huntingdon
Cambridgeshire
PE29 6FY

Ellaur Ltd
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Ellaur Ltd
(Registration number: 01133334)
Abbreviated Balance Sheet at 30 September 2015

	Note	2015 £	2014 £
Fixed assets			
Tangible fixed assets		299,149	301,288
Current assets			
Debtors		5,743	15,257
Cash at bank and in hand		58,209	55,154
		63,952	70,411
Creditors: Amounts falling due within one year		(44,092)	(40,092)
Net current assets		19,860	30,319
Total assets less current liabilities		319,009	331,607
Provisions for liabilities		(2,716)	(3,144)
Net assets		316,293	328,463
Capital and reserves			
Called up share capital	<u>3</u>	1,804	1,804
Capital redemption reserve		35,689	35,689
Revaluation reserve		200,000	200,000
Profit and loss account		78,800	90,970
Shareholders' funds		316,293	328,463

For the year ending 30 September 2015 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 27 November 2015 and signed on its behalf by:

.....
Mr M Ward
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

Ellaur Ltd
Notes to the Abbreviated Accounts for the Year Ended 30 September 2015
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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 & machinery	15% reducing balance basis
Fixtures and fittings	15% reducing balance basis
Motor vehicles	25% reducing balance basis
Office equipment	25% reducing balance basis

Investment properties

Certain of the company's properties are held for long-term investment. Investment properties are accounted for in accordance with the FRSSE.

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.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

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.

Ellaur Ltd
Notes to the Abbreviated Accounts for the Year Ended 30 September 2015
..... continued

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 October 2014	397,276	397,276
Additions	<u>2,142</u>	<u>2,142</u>
At 30 September 2015	<u>399,418</u>	<u>399,418</u>
Depreciation		
At 1 October 2014	95,988	95,988
Charge for the year	<u>4,281</u>	<u>4,281</u>
At 30 September 2015	<u>100,269</u>	<u>100,269</u>
Net book value		
At 30 September 2015	<u>299,149</u>	<u>299,149</u>
At 30 September 2014	<u>301,288</u>	<u>301,288</u>

3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary shares of £1 each	902	902	902	902
A Ordinary shares of £1 each	504	504	504	504
C Ordinary shares of £1 each	98	98	98	98
D Ordinary shares of £1 each	150	150	150	150
E Ordinary shares of £1 each	150	150	150	150
	<u>1,804</u>	<u>1,804</u>	<u>1,804</u>	<u>1,804</u>

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