

Company Registration number 03534103 England and Wales

# **ENERTEL LIMITED**

## **Abbreviated Accounts**

**For the year ended 30 September 2009**

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20/03/2010

COMPANIES HOUSE

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# **ENERTEL LIMITED**

## **Financial statements for the year ended 30 September 2009**

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# **ENERTEL LIMITED**

## **Independent auditors' report to Enertel Limited under section 449 of the Companies Act 2006**

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We have examined the abbreviated accounts on pages 2 to 3, together with the financial statements of Enertel Limited for the year ended 30 September 2009 prepared under section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with sections 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

### **Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

### **Basis of opinion**

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

### **Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



**R G Worthington (Senior Statutory Auditor)  
for and on behalf of Robsons, Statutory Auditor  
Registered Auditors and  
Chartered Accountants**

Kingfisher Court  
Plaxton Bridge Road  
Woodmansey  
Nr Beverley  
HU17 0RT

19 March 2010

# ENERTEL LIMITED

## Abbreviated balance sheet as at 30 September 2009

	<i>Notes</i>	<b><u>2009</u></b> <b>£</b>	<b><u>2008</u></b> <b>£</b>
<b>Current assets</b>			
Cash at bank and in hand		<b>1,111</b>	<b>1,111</b>
<b>Creditors: amounts falling due within one year</b>		<b><u>(1,011)</u></b>	<b><u>(1,011)</u></b>
<b>Net current assets</b>		<b><u>100</u></b>	<b><u>100</u></b>
<b>Total assets less current liabilities</b>		<b><u>100</u></b>	<b><u>100</u></b>
<b>Capital and reserves</b>			
Called up share capital	2	<b><u>100</u></b>	<b><u>100</u></b>

These accounts have been prepared in accordance with the provisions available to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Approved by the board of directors on 17 March 2010 and signed on its behalf



M Holt - Director

Company Registration No: 03534103 England and Wales

The notes on pages 3 to 3 form part of these financial statements

# ENERTEL LIMITED

## Notes to the abbreviated accounts for the year ended 30 September 2009

### 1 Accounting policies

#### a) Basis of accounting

The financial statements are prepared on the historical cost basis of accounting and have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The company has taken advantage of the exemption, conferred by Financial Reporting Standard 1, from presenting a cash flow statement as it qualifies as a small company

#### b) Turnover

Turnover represents net invoiced sales of goods and services, excluding value added tax

#### c) Stocks

Stock and work in progress is valued at the lower of cost and estimated net realisable value

Cost of raw materials is determined on the first in first out basis. In the case of work in progress and finished goods, cost includes all direct expenditure and production overheads based on the normal level of activity. Net realisable value is the price at which the stock can be released in the normal course of business, less further costs to completion of sale.

#### d) Deferred taxation

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

A deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all available evidence, it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on a nondiscounted basis, at the average tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

#### e) Hire purchase and lease transactions

Assets acquired under hire purchase agreements and finance leases are capitalised in the balance sheet and are depreciated in accordance with the company's normal policy. The outstanding liabilities under such agreements less interest not yet due are included in creditors. Interest on such agreements is charged to the profit and loss account over the term of each agreement and represents a constant proportion of the balance of capital repayments outstanding.

Rentals under operating leases are charged to the profit and loss account as they fall due.

### 2 Called-up share capital

	<u>2009</u> £	<u>2008</u> £
<i>Authorised</i>		
<i>Equity shares:</i>		
Ordinary shares of £1 each	<u>100</u>	<u>100</u>
<i>Allotted, called up and fully paid</i>		
<i>Equity shares:</i>		
Ordinary shares of £1 each	<u>100</u>	<u>100</u>