

**ELE INTERNATIONAL LTD  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2023**

**ELE INTERNATIONAL LTD**  
**UNAUDITED ACCOUNTS**  
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**ELE INTERNATIONAL LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 APRIL 2023**

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<b>Director</b>	CHEN, Xiang
<b>Company Number</b>	08477983 (England and Wales)
<b>Registered Office</b>	3 Davids Way Ilford IG6 3BQ
<b>Accountants</b>	Fortune UK Accountants Ltd 4a Nelson Road London GB SE10 9JB

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON  
THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF  
ELE INTERNATIONAL LTD  
FOR THE YEAR ENDED 30 APRIL 2023**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of ELE INTERNATIONAL LTD for the year ended 30 April 2023 as set out on pages 5 - 7 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 <https://www.accaglobal.com/uk/en/about-us/regulation/rulebook.html>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [http://www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technical-factsheet-163.pdf](http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf).

Fortune UK Accountants Ltd  
Chartered Certified Accountants

4a Nelson Road  
London  
GB  
SE10 9JB

10 January 2024

**ELE INTERNATIONAL LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 APRIL 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	4	1,377	1,680
<b>Current assets</b>			
Debtors	5	-	2,176
Cash at bank and in hand		2,305	10,132
		<u>2,305</u>	<u>12,308</u>
<b>Creditors: amounts falling due within one year</b>	6	(10,803)	(11,549)
<b>Net current (liabilities)/assets</b>		<u>(8,498)</u>	<u>759</u>
<b>Total assets less current liabilities</b>		(7,121)	2,439
<b>Creditors: amounts falling due after more than one year</b>	7	(43,176)	(43,176)
<b>Net liabilities</b>		<u>(50,297)</u>	<u>(40,737)</u>
<b>Capital and reserves</b>			
Called up share capital	8	1,000	1,000
Profit and loss account		(51,297)	(41,737)
<b>Shareholders' funds</b>		<u>(50,297)</u>	<u>(40,737)</u>

For the year ending 30 April 2023 the company was entitled to exemption from audit 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 her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 10 January 2024 and were signed on its behalf by

CHEN, Xiang  
Director

Company Registration No. 08477983

**ELE INTERNATIONAL LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2023**

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**1 Statutory information**

ELE INTERNATIONAL LTD is a private company, limited by shares, registered in England and Wales, registration number 08477983. The registered office is 3 Davids Way, Ilford, IG6 3BQ.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Computer equipment                      Balancing basis on 18%

**4 Tangible fixed assets**

	<b>Fixtures &amp; fittings £</b>
<b>Cost or valuation</b>	At cost
At 1 May 2022	2,499
At 30 April 2023	2,499
<b>Depreciation</b>	
At 1 May 2022	819
Charge for the year	303
At 30 April 2023	1,122
<b>Net book value</b>	
At 30 April 2023	1,377
At 30 April 2022	1,680

**ELE INTERNATIONAL LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2023**

<b>5 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year		
VAT	-	2,176
	<u>          </u>	<u>          </u>
<b>6 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Taxes and social security	414	4,680
Other creditors	2,672	-
Loans from directors	6,817	5,819
Accruals	900	1,050
	<u>          </u>	<u>          </u>
	10,803	11,549
	<u>          </u>	<u>          </u>
<b>7 Creditors: amounts falling due after more than one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	43,176	43,176
	<u>          </u>	<u>          </u>
Other Creditors are made of Director's loan account.		
<b>8 Share capital</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Allotted, called up and fully paid:		
1,000 Ordinary shares of £1 each	1,000	1,000
	<u>          </u>	<u>          </u>

**9 Average number of employees**

During the year the average number of employees was 1 (2022: 1).

