

**ELIANE FATTAL LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**PERIOD ENDED**  
**30 APRIL 2015**



# **ELIANE FATTAL LIMITED**

## **ABBREVIATED ACCOUNTS**

**PERIOD FROM 10 APRIL 2014 TO 30 APRIL 2015**

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# **ELIANE FATTAL LIMITED**

## **REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF ELIANE FATTAL LIMITED**

**PERIOD FROM 10 APRIL 2014 TO 30 APRIL 2015**

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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 abbreviated accounts of Eliane Fattal Limited for the period ended 30 April 2015 which comprise the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/regulations](http://icaew.com/regulations).

This report is made solely to the director of Eliane Fattal Limited in accordance with the terms of our engagement letter dated 30 July 2015. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of Eliane Fattal Limited and state those matters that we have agreed to state to her in this report in accordance with AAF 02/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Eliane Fattal Limited and its director for our work or for this report.

It is your duty to ensure that Eliane Fattal Limited has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and profit of Eliane Fattal Limited. You consider that Eliane Fattal Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the abbreviated accounts of Eliane Fattal 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 abbreviated accounts.

*Bright Grahame Murray*

BRIGHT GRAHAME MURRAY  
Chartered Accountants  
131 Edgware Road  
London  
W2 2AP

15 December 2015

Company Registration Number: 08990796

**ELIANE FATTAL LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**30 APRIL 2015**

	Note	£	30 Apr 15 £
<b>Current Assets</b>			
Stocks		193,822	
Debtors		24,077	
Cash at bank and in hand		127,909	
		<u>345,808</u>	
<b>Creditors: Amounts falling due within one year</b>		<u>215,281</u>	
<b>Net Current Assets</b>			<u>130,527</u>
<b>Total Assets Less Current Liabilities</b>			<u>130,527</u>
<b>Capital and Reserves</b>			
Called-up equity share capital	2		1
Profit and loss account			<u>130,526</u>
<b>Shareholders' Funds</b>			<u>130,527</u>

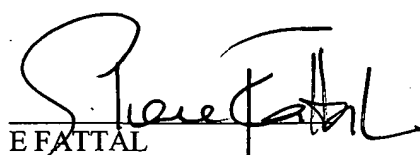
For the period from 10 April 2014 to 30 April 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on 14.12.15.....

  
 E FATTAL  
 Director

The notes on pages 3 to 4 form part of these abbreviated accounts.

# **ELIANE FATTAL LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**PERIOD FROM 10 APRIL 2014 TO 30 APRIL 2015**

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### **1. Accounting Policies**

#### **Basis of Accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### **Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the period, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### **Deferred Taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the director considers that it is 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 an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

# ELIANE FATTAL LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 10 APRIL 2014 TO 30 APRIL 2015

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### 1. Accounting Policies *(continued)*

#### Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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.

### 2. Share Capital

#### Allotted, called up and fully paid:

	No	£
Ordinary shares of £1 each	<u>1</u>	<u>1</u>

During the period the company issued one Ordinary share of £1 at par value.