

## EROS 92 LIMITED

Abridged Accounts

### **Period of accounts**

**Start date:** 01 November 2021

**End date:** 31 October 2022

**EROS 92 LIMITED**  
**Statement of Financial Position**  
**As at 31 October 2022**

	<b>Notes</b>	<b>2022</b> £	<b>2021</b> £
<b>Fixed assets</b>			
Tangible fixed assets		1,070	1,509
Investments		0	5,875
		<u>1,070</u>	<u>7,384</u>
<b>Current assets</b>			
Debtors		16,741	17,128
Cash at bank and in hand		11,324	11,025
		<u>28,065</u>	<u>28,153</u>
<b>Creditors: amount falling due within one year</b>		(6,808)	(6,947)
		<u>21,257</u>	<u>21,206</u>
<b>Net current assets</b>			
		<u>21,257</u>	<u>21,206</u>
<b>Total assets less current liabilities</b>		22,327	28,590
<b>Creditors: amount falling due after more than one year</b>		(22,217)	(28,417)
		<u>110</u>	<u>173</u>
<b>Net assets</b>		<u>110</u>	<u>173</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		10	73
<b>Shareholder's funds</b>		<u>110</u>	<u>173</u>

For the year ended 31 October 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements 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 Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 02 May 2023 and were signed by:

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Erol Efendi

Director

**EROS 92 LIMITED**  
**Notes to the Abridged Financial Statements**  
**For the year ended 31 October 2022**

**General Information**

EROS 92 LIMITED is a private company, limited by shares, registered in England and Wales, registration number 09282532, registration address 14 Hayes Close, Parsonage Road, GRAYS, RM20 4AX.

The presentation currency is £ sterling.

**1. Accounting policies**

**Significant accounting policies**

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**Basis of preparation**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Taxation**

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Current and deferred tax assets and liabilities are not discounted

## Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Equipment	25% Straight Line
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## Fixed asset investments

Fixed asset investments are stated at cost less provision for any permanent diminution in value.

## 2. Average number of employees

Average number of employees during the year was 1 (2021 : 1).

## 3. Tangible fixed assets

Cost or valuation	Equipment	Total
	£	£
At 01 November 2021	2,039	2,039
Additions	-	-
Disposals	-	-
At 31 October 2022	<b>2,039</b>	<b>2,039</b>
<b>Depreciation</b>		
At 01 November 2021	530	530
Charge for year	439	439
On disposals	-	-
At 31 October 2022	<b>969</b>	<b>969</b>
<b>Net book values</b>		
Closing balance as at 31 October 2022	<b>1,070</b>	<b>1,070</b>
Opening balance as at 01 November 2021	<b>1,509</b>	<b>1,509</b>

#### 4. Investments

<b>Cost</b>	<b>Other investments other than loans £</b>	<b>Total £</b>
At 01 November 2021	5,875	5,875
Additions	-	-
Transfer to/from Tangible fixed assets	0	0
Disposals	(5,875)	(5,875)
At 31 October 2022	-	-

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.