

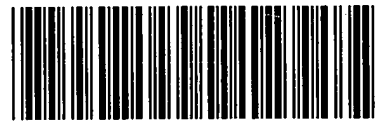
**ESL EXPORT LIMITED**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 31st DECEMBER 2014**

**Registered No. 2984718**

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COMPANIES HOUSE

**ESL EXPORT LIMITED**

**ABBREVIATED ACCOUNTS**

**FOR THE PERIOD ENDED 31st DECEMBER 2014**

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## **ESL EXPORT LIMITED**

### **INDEPENDENT AUDITORS REPORT TO ESL EXPORT LIMITED** **UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on page 2 to 3 together with the financial statements of ESL Export Limited for the year ended 31st December 2014 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company in accordance with Section 449 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company those matters we are required to state to them in an auditors report on abbreviated accounts 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 audit work, for this report, or for the opinions we have formed.

### **RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS**

The company's directors are responsible for the preparing the abbreviated of 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 prepared in accordance with sections 444(2) and (3) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

### **BASIS OF AUDIT OPINION**

We Conducted our work in accordance with Bulletin2008/4 "The Special Auditor's report on abbreviated accounts in the "United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we considered 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 sections 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations under that section and those provisions.



S.Chadwick (Senior Statutory Auditor)  
For and on behalf of Accstax Consultants Limited  
P.O. Box 259  
Runcorn  
Cheshire  
WA7 1WJ

31st July 2015

**ESL EXPORT LIMITED****BALANCE SHEET AS AT 31st DECEMBER 2014**

	Note	2014 £	2014 £	2013 £	2013 £
<b>FIXED ASSETS</b>					
Tangible assets	2		33,866		50,244
<b>CURRENT ASSETS</b>					
Debtors		809,292		731,332	
Stock & Work In Progress		0		0	
Cash at bank and in hand		12,037		339,637	
		<u>821,329</u>		<u>1,070,969</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>415,014</u>		<u>736,589</u>	
<b>NET CURRENT ASSETS</b>			<u>406,315</u>		<u>334,380</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			440,181		384,624
<b>CREDITORS</b>					
Amounts falling due after more than one year			0		0
<b>PROVISIONS FOR LIABILITIES AND CHARGES</b>			0		0
<b>NET ASSETS</b>			<u><u>440,181</u></u>		<u><u>384,624</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		2		2
Revaluation Reserve			0		0
Profit and loss account			440,179		384,622
			<u><u>440,181</u></u>		<u><u>384,624</u></u>

These abbreviated accounts have been prepared in accordance with the special provisions applicable to Companies subject to the small companies regime within part 15 of the Companies Act 2006.

Approved by the Board  
Date: 31st July 2015



Signed on behalf of the Board  
G.S. Goss (Director)

## **ESL EXPORT LIMITED**

### **NOTES TO THE ABBREVIATED ACCOUNTS** **FOR THE PERIOD ENDED 31st DECEMBER 2014**

#### **1 ACCOUNTING POLICIES**

- (a) **Basis of preparation**  
The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)
- (b) **Turnover**  
Turnover represents amounts receivable for Roofing and Walling Services, and related products, and other services supplied to Overseas Customers net of VAT.
- (c) **Deferred taxation**  
Deferred taxation is provided on the liability method on all timing differences which are expected to reverse in the future without being replaced, calculated at the rate at which it is expected that taxation will be payable.
- (d) **Depreciation**  
Depreciation has been computed to write off the cost of tangible fixed assets over their expected useful lives using the following rates:
- |                     |                                     |
|---------------------|-------------------------------------|
| Plant and Machinery | - 15% per annum on reducing balance |
| Equipment           | - 25% per annum on reducing balance |
- (e) **Stocks and short term work in progress**  
Stocks and short term work in progress are valued at the lower of cost and net realisable value, after making due allowances for obsolete and slow moving items.
- (f) **Long term work in progress**  
The amount recoverable on contracts represent an excess of the value of work carried out to date, which has been recorded as turnover over cumulative payments on account.
- (g) **Hire purchase commitments**  
Assets held under finance leases and hire purchase contracts are capitalised in the balance sheet and are depreciated over their useful economic lives. The interest elements of the rental obligations are charged to the profit and loss account over the period

**ESL EXPORT LIMITED****NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE PERIOD ENDED 31st DECEMBER 2014****2 TANGIBLE FIXED ASSETS**

	<b>Plant and Machinery £</b>	<b>Motor Vehicles £</b>	<b>Land &amp; Buildings £</b>	<b>Total £</b>
<b>Cost</b>				
At 1st January 2014	64,592	0	0	64,592
Additions	312	0	0	312
Disposals	0	0	0	0
At 31st December 2014	<u>64,904</u>	<u>0</u>	<u>0</u>	<u>64,904</u>
<b>Depreciation</b>				
At 1st January 2014	14,348	0	0	14,348
Charge for the period	16,690	0	0	16,690
Disposals	0	0	0	0
At 31st December 2014	<u>31,038</u>	<u>0</u>	<u>0</u>	<u>31,038</u>
<b>Net book value</b>				
At 31st December 2014	<u><u>33,866</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>33,866</u></u>

**3 CALLED UP SHARE CAPITAL**

	<b>2014 £</b>	<b>2013 £</b>
Authorised 100 ordinary shares of £1 each	<u>100</u>	<u>100</u>
Allotted, called up and fully paid 2 ordinary shares of £1 each	<u>2</u>	<u>2</u>