

**EFA SPRACHREISEN LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

Vincent & Co Accountants Limited

Certified Public Accountants

37 Shiphay Lane
Torquay
Devon
TQ2 7DU

EFA Sprachreisen Limited
Company No. 2990962
Abbreviated Balance Sheet 31 December 2015

		2015		2014	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	2		5,316		6,440
			<u>5,316</u>		<u>6,440</u>
CURRENT ASSETS					
Debtors	3	10,028		13,135	
Cash at bank and in hand		(952)		755	
		<u>9,076</u>		<u>13,890</u>	
Creditors: Amounts Falling Due Within One Year		<u>(14,212)</u>		<u>(10,317)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>(5,136)</u>		<u>3,573</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>180</u>		<u>10,013</u>
Creditors: Amounts Falling Due After More Than One Year	4		-		(12,258)
NET ASSETS			<u>180</u>		<u>(2,245)</u>
CAPITAL AND RESERVES					
Called up share capital	5		2		2
Profit and Loss Account			178		(2,247)
SHAREHOLDERS' FUNDS			<u>180</u>		<u>(2,245)</u>

EFA Sprachreisen Limited
Company No. 2990962
Abbreviated Balance Sheet (continued) 31 December 2015

For the year ending 31 December 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their 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 provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2015).

On behalf of the board

Mrs Andrea Hughes

Mr Peter Hughes

22/09/2016

EFA Sprachreisen Limited
Notes to the Abbreviated Accounts
For The Year Ended 31 December 2015

1 . Accounting Policies

1.1 . Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2 . Turnover

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

1.3 . Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	N/A
Plant & Machinery	20% reducing balance
Fixtures & Fittings	20% reducing balance
Computer Equipment	20% reducing balance

2 . Tangible Assets

Cost	Total
	£
As at: 1 January 2015	23,328
As at: 31 December 2015	23,328
Depreciation	
As at: 1 January 2015	16,888
Provided during the period	1,124
As at: 31 December 2015	18,012
Net Book Value	
As at: 31 December 2015	5,316
As at: 1 January 2015	6,440

3 . Debtors

Debtors include an amount of £ 12,175 (2014 - £ 15,425) falling due after more than one year.

4 . Creditors: Amounts Falling Due After More Than One Year

	2015	2014
	£	£
Trade creditors	-	1,890
Amounts owed to related parties	-	10,368
	-	12,258

EFA Sprachreisen Limited
Notes to the Abbreviated Accounts (continued)
For The Year Ended 31 December 2015

5 . **Share Capital**

	Value	Number	2015	2014
Allotted, called up and fully paid	£		£	£
Ordinary shares	1,000	2	2	2
		<u>2</u>	<u>2</u>	<u>2</u>

6 . **Transactions With and Loans to Directors**

Dividends paid to directors

7 . **Ultimate Controlling Party**

The company's ultimate controlling party is by virtue of his ownership of 100% of the issued share capital in the company.

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.