

# EFA Sprachreisen Limited

Unaudited Abbreviated Accounts

for the Period from 1 April 2013 to 31 December 2013

Vincent & Co Accountants Limited  
37 Shiphay Lane  
Torquay  
Devon  
TQ2 7DU

**EFA Sprachreisen Limited**  
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Accountants' Report to the Board of Directors on the Preparation of the Unaudited Statutory  
Accounts of  
EFA Sprachreisen Limited  
for the Period Ended 31 December 2013**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of EFA Sprachreisen Limited for the period ended 31 December 2013 set out on pages from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of EFA Sprachreisen Limited, as a body, in accordance with the terms of our engagement letter dated 11 December 2008. Our work has been undertaken solely to prepare for your approval the accounts of EFA Sprachreisen Limited and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than EFA Sprachreisen Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that EFA Sprachreisen Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of EFA Sprachreisen Limited. You consider that EFA Sprachreisen 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 accounts of EFA Sprachreisen 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 accounts.

.....

Vincent & Co Accountants Limited  
37 Shiphay Lane  
Torquay  
Devon  
TQ2 7DU  
22 September 2014

**EFA Sprachreisen Limited**  
**(Registration number: 02990962)**  
**Abbreviated Balance Sheet at 31 December 2013**

	Note	31 December 2013 £	31 March 2013 £
<b>Fixed assets</b>			
Tangible fixed assets		7,383	9,023
<b>Current assets</b>			
Debtors	<u>3</u>	14,323	(21,914)
Cash at bank and in hand		-	13,124
		14,323	(8,790)
Creditors: Amounts falling due within one year		(18,728)	(7,319)
Net current liabilities		(4,405)	(16,109)
Net assets/(liabilities)		<u>2,978</u>	<u>(7,086)</u>
<b>Capital and reserves</b>			
Called up share capital	<u>4</u>	2	2
Profit and loss account		2,976	(7,088)
Shareholders' funds/(deficit)		<u>2,978</u>	<u>(7,086)</u>

For the year ending 31 December 2013 the company was entitled to exemption 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 directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the Board on 22 September 2014 and signed on its behalf by:

.....  
Mr Peter Edwin John Hughes  
Company secretary and director

The notes on pages 3 to 4 form an integral part of these financial statements.

## EFA Sprachreisen Limited

### Notes to the Abbreviated Accounts for the Period from 1 April 2013 to 31 December 2013

..... *continued*

#### 1 Accounting policies

##### **Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

##### **Turnover**

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

##### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	20% reducing balance basis

##### **Hire purchase and leasing**

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

##### **Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

**EFA Sprachreisen Limited**  
**Notes to the Abbreviated Accounts for the Period from 1 April 2013 to 31 December 2013**  
..... *continued*

**2 Fixed assets**

	<b>Tangible assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 April 2013	22,867	22,867
At 31 December 2013	22,867	22,867
<b>Depreciation</b>		
At 1 April 2013	13,844	13,844
Charge for the period	1,640	1,640
At 31 December 2013	15,484	15,484
<b>Net book value</b>		
At 31 December 2013	7,383	7,383
At 31 March 2013	9,023	9,023

**3 Debtors**

Debtors includes £nil (2013 - £nil) receivable after more than one year.

**4 Share capital**

**Allotted, called up and fully paid shares**

	<b>31 December 2013</b>		<b>31 March 2013</b>	
	No.	£	No.	£
Ordinary of £1 each	2	2	2	2
	2	2	2	2

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.