

COMPANY REGISTRATION NUMBER 03903538

ESS-AYE LIMITED
Unaudited
Abbreviated Accounts
31 January 2014



Milner Boardman Limited
CHARTERED ACCOUNTANTS AND BUSINESS ADVISERS
MBL House
16 Edward Court
Altrincham Bus Park
Altrincham
WA14 5GL

ESS-AYE LIMITED

Abbreviated Accounts

Year Ended 31 January 2014

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ESS-AYE LIMITED

Abbreviated Balance Sheet

31 January 2014

	Note	£	2014 £	2013 £
FIXED ASSETS	2			
Tangible assets			<u>101</u>	<u>135</u>
CURRENT ASSETS				
Cash at bank and in hand		99,771		134,264
CREDITORS Amounts falling due within one year		<u>36,326</u>		<u>36,458</u>
NET CURRENT ASSETS			<u>63,445</u>	<u>97,806</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>63,546</u>	<u>97,941</u>
PROVISIONS FOR LIABILITIES			<u>20</u>	<u>27</u>
			<u>63,526</u>	<u>97,914</u>
CAPITAL AND RESERVES				
Called-up equity share capital	3		11	11
Profit and loss account			<u>63,515</u>	<u>97,903</u>
SHAREHOLDERS' FUNDS			<u>63,526</u>	<u>97,914</u>

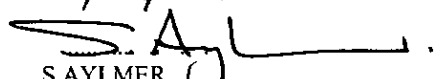
For the year ended 31 January 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Director's responsibilities

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476, and
- The director acknowledges his responsibility 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 17/02/2014


S AYLMER

Company Registration Number 03903538

The notes on pages 2 to 3 form part of these abbreviated accounts.

ESS-AYE LIMITED

Notes to the Abbreviated Accounts

Year Ended 31 January 2014

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)

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Fixtures & Fittings - 25% reducing balance

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

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

ESS-AYE LIMITED

Notes to the Abbreviated Accounts

Year Ended 31 January 2014

2 FIXED ASSETS

	Tangible Assets £
COST	
At 1 February 2013 and 31 January 2014	<u>1,822</u>
DEPRECIATION	
At 1 February 2013	1,687
Charge for year	<u>34</u>
At 31 January 2014	<u>1,721</u>
NET BOOK VALUE	
At 31 January 2014	<u>101</u>
At 31 January 2013	<u>135</u>

3 SHARE CAPITAL

Allotted, called up and fully paid.

	2014		2013	
	No	£	No	£
Ordinary shares of £1 each	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>