

# REGISTRAR OF COMPANIES

**Esprit Sourcing Limited**

**Abbreviated accounts**

**for the year ended 31 August 2013**

**Registration number 04878103**

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**Esprit Sourcing Limited**

**Report to the Director on the preparation  
of unaudited statutory accounts of Esprit Sourcing Limited  
for the year ended 31 August 2013**

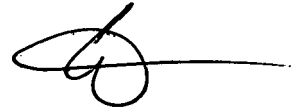
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Esprit Sourcing Limited for the year ended 31 August 2013 which comprise the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com/membershandbook](http://www.icaew.com/membershandbook).

This report is made solely to the company's director in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Esprit Sourcing Limited and state those matters that we have agreed to state to the company's director, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants in England and Wales as detailed at [www.icaew.com/compilation](http://www.icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Esprit Sourcing Limited and its director for our work or for this report.

It is your duty to ensure that Esprit Sourcing 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 Esprit Sourcing Limited. You consider that Esprit Sourcing Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Esprit Sourcing 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.



.....  
**C J Driscoll**  
**Chartered Accountants**  
**The Old Surgery**  
**19 Mengham Lane**  
**Hayling Island**  
**Hampshire**  
**PO11 9JT**

**28 May 2014**

# Esprit Sourcing Limited

## Abbreviated balance sheet as at 31 August 2013

	Notes	2013		2012	
		£	£	£	£
<b>Current assets</b>					
Cash at bank and in hand		32		19	
		<u>32</u>		<u>19</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(6,273)</u>		<u>(11,490)</u>	
<b>Net current liabilities</b>			<u>(6,241)</u>		<u>(11,471)</u>
<b>Total assets less current liabilities</b>			<u>(6,241)</u>		<u>(11,471)</u>
<b>Deficiency of assets</b>			<u>(6,241)</u>		<u>(11,471)</u>
<b>Capital and reserves</b>					
Called up share capital	2		2		2
Profit and loss account			<u>(6,243)</u>		<u>(11,473)</u>
<b>Shareholders' funds</b>			<u>(6,241)</u>		<u>(11,471)</u>

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on page 4 form an integral part of these financial statements.

**Esprit Sourcing Limited**

**Abbreviated balance sheet (continued)**

**Director's statements required by Sections 475(2) and (3)  
for the year ended 31 August 2013**

For the year ended 31 August 2013 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 her 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 special provisions of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the director on 28 May 2014, and are signed on her behalf by:

  
Miss K E Willis  
Director

**Registration number 04878103**

**The notes on page 4 form an integral part of these financial statements.**

## Esprit Sourcing Limited

### Notes to the abbreviated financial statements for the year ended 31 August 2013

#### 1. Accounting policies

##### 1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

##### 1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

##### 1.3. 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 exception:

Deferred tax assets are recognised only to the extent that the directors consider 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.

#### 2. Share capital

	2013 £	2012 £
<b>Allotted, called up and fully paid</b>		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>
<b>Equity Shares</b>		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>