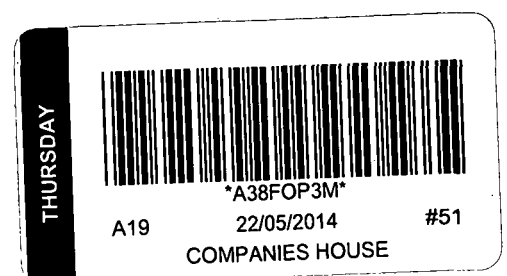


ELIANA INVESTMENTS LIMITED
ABBREVIATED ACCOUNTS
31 DECEMBER 2013

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ELIANA INVESTMENTS LIMITED

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ELIANA INVESTMENTS LIMITED

The following reproduces the text of the chartered 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.

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF ELIANA INVESTMENTS LIMITED FOR THE YEAR ENDED 31 DECEMBER 2013

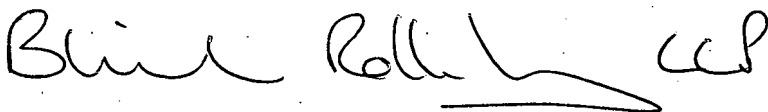
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Eliana Investments Limited for the year ended 31 December 2013 which comprise the profit and loss account, the balance sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

As a member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/regulations.

This report is made solely to the director of Eliana Investments Limited in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Eliana Investments Limited and state those matters that we have agreed to state to him in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Eliana Investments Limited and its director for our work or for this report.

It is your duty to ensure that Eliana Investments Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the company's assets, liabilities, financial position and profit. You consider that Eliana Investments Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the financial statements of Eliana Investments 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 financial statements.



Blick Rothenberg LLP

Chartered Accountants

16 Great Queen Street
Covent Garden
London
WC2B 5AH

20 May 2014

ELIANA INVESTMENTS LIMITED

REGISTERED NUMBER: 05902078

**ABBREVIATED BALANCE SHEET
AS AT 31 DECEMBER 2013**

	Note	£	2013 £	£	2012 £
Current assets					
Stocks		-		1,679,397	
Debtors		180,222		100,221	
Cash at bank		636,429		245,438	
		<u>816,651</u>		<u>2,025,056</u>	
Creditors: amounts falling due within one year		<u>(531,390)</u>		<u>(1,634,304)</u>	
Net current assets			<u>285,261</u>		<u>390,752</u>
Total assets less current liabilities			<u>285,261</u>		<u>390,752</u>
Creditors: amounts falling due after more than one year			<u>(572,557)</u>		<u>(732,081)</u>
Net liabilities			<u>(287,296)</u>		<u>(341,329)</u>
Capital and reserves					
Called up share capital	2		204		204
Profit and loss account			<u>(287,500)</u>		<u>(341,533)</u>
Shareholders' deficit			<u>(287,296)</u>		<u>(341,329)</u>

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 December 2013 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved, authorised for issue and signed by the sole director:


A G Silver
Director

Date: 12/05/2014

ELIANA INVESTMENTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2013

1. Accounting policies

1.1 Basis of preparation of financial statements

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).

1.2 Going concern

After making enquiries, the director has a reasonable expectation that the company has adequate resources to continue in operational existence and meet its liabilities as they fall due for the foreseeable future, being a period of at least twelve months from the date these financial statements were approved. Accordingly, he continues to adopt the going concern basis in preparing the financial statements.

1.3 Turnover

Turnover comprises amounts receivable from property sales, recognised on the date of exchange of contracts.

1.4 Stocks

Stocks are valued at the lower of cost and net realisable value.

1.5 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as 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 assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

1.6 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 which evidences a residual interest in the assets of the company after deducting all of its liabilities.

ELIANA INVESTMENTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2013

2. Share capital

	2013 £	2012 £
Allotted, called up and fully paid		
400 Ordinary A shares of £0.01 each	4	4
20,000 Ordinary B shares of £0.01 each	200	200
	<u>204</u>	<u>204</u>

The holders of the ordinary A shares shall receive a distribution in aggregate equal to £375,000 of the pre-tax profit less corporation tax paid by the company. Thereafter, ordinary A shareholders are not entitled to a dividend and ordinary B shares shall be entitled to dividends.

The holders of the ordinary A shares shall have the right to receive notice of and attend each general meeting of the company but they shall only have the right to vote at a general meeting of the company if a resolution is to be proposed abrogating, varying or modifying any of the rights or privileges of the holders of the ordinary A shares or for the winding up of the company. The holders of ordinary A shares shall have one vote in respect of each fully paid ordinary A share.

The holders of the ordinary B shares shall have one vote in respect of each fully paid ordinary B share upon any resolution proposed at a meeting of the company.