

Registration number 06960705

Enhance Reviews Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 December 2011

Inca Financial Services Limited
Chartered Certified Accountants
Central Office
Cobweb Buildings
The Lane
LYFORD
OX12 0EE

THURSDAY



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26/04/2012
COMPANIES HOUSE

Enhance Reviews Ltd
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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

**Chartered Certified Accountants' Report to the Director on the Preparation of the
Unaudited Statutory Accounts of
Enhance Reviews Ltd
for the Year Ended 31 December 2011**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Enhance Reviews Ltd for the year ended 31 December 2011 set out on pages from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at [http //rulebook accaglobal com](http://rulebook.accaglobal.com)

This report is made solely to the Board of Directors of Enhance Reviews Ltd, as a body, in accordance with the terms of our engagement letter Our work has been undertaken solely to prepare for your approval the accounts of Enhance Reviews Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [http //www accaglobal com/factsheet163](http://www.accaglobal.com/factsheet163) To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Enhance Reviews Ltd and its Board of Directors as a body for our work or for this report

It is your duty to ensure that Enhance Reviews Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Enhance Reviews Ltd You consider that Enhance Reviews Ltd 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 Enhance Reviews Ltd 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

Inca Financial Services Limited
Chartered Certified Accountants
Central Office
Cobweb Buildings
The Lane
LYFORD
OX12 0EE
2 April 2012

Enhance Reviews Ltd
(Registration number: 06960705)
Abbreviated Balance Sheet at 31 December 2011

| | Note | 2011 £ | 2010 £ |
|---|------|-----------|-----------|
| Fixed assets | | | |
| Tangible fixed assets | | 977 | 480 |
| Current assets | | | |
| Debtors | 3 | 25,752 | 56,968 |
| Cash at bank and in hand | | 100,089 | 65,534 |
| | | 125,841 | 122,502 |
| Creditors Amounts falling due within one year | | (84,550) | (79,671) |
| Net current assets | | 41,291 | 42,831 |
| Net assets | | 42,268 | 43,311 |
| Capital and reserves | | | |
| Called up share capital | 4 | 1 | 1 |
| Profit and loss account | | 42,267 | 43,310 |
| Shareholders' funds | | 42,268 | 43,311 |

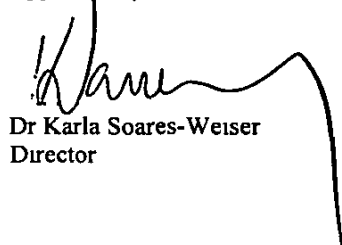
For the year ending 31 December 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies

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 and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008)

Approved by the director on 2 April 2012


Dr Karla Soares-Weiser
Director

Enhance Reviews Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 December 2011

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, net of value added tax, 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

| Asset class | Depreciation method and rate |
|--------------------|-------------------------------------|
| Office equipment | 33% straight line basis |
| Computer equipment | 33% straight line basis |

Foreign currency

Transactions in foreign currencies are recorded at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the closing rates at the balance sheet date. All exchange differences are included in the profit and loss account.

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.

2 Fixed assets

| | Tangible assets £ | Total £ |
|---------------------|----------------------------------|--------------------|
| Cost | | |
| At 1 January 2011 | 720 | 720 |
| Additions | 937 | 937 |
| At 31 December 2011 | <u>1,657</u> | <u>1,657</u> |
| Depreciation | | |
| At 1 January 2011 | 240 | 240 |
| Charge for the year | 440 | 440 |
| At 31 December 2011 | <u>680</u> | <u>680</u> |

Enhance Reviews Ltd

Notes to the Abbreviated Accounts for the Year Ended 31 December 2011

..... continued

Net book value

| | | |
|---------------------|-----|-----|
| At 31 December 2011 | 977 | 977 |
| At 31 December 2010 | 480 | 480 |

3 Debtors

Debtors includes £nil (2010 - £nil) receivable after more than one year

4 Share capital

Allotted, called up and fully paid shares

| | 2011 | | 2010 | |
|---------------------|------|---|------|---|
| | No. | £ | No. | £ |
| Ordinary of £1 each | 1 | 1 | 1 | 1 |

5 Related party transactions

Director's advances and credits

| | 2011 Advance/ Credit £ | 2011 Repaid £ | 2010 Advance/ Credit £ | 2010 Repaid £ |
|--|---------------------------------|---------------------|---------------------------------|---------------------|
| Dr Karla Soares-Weiser | | | | |
| The following balance was owed to the director at the year end | 7,269 | - | 7,269 | - |