

Registration number 06960705

# Enhance Reviews Ltd

Unaudited Abbreviated Accounts  
for the Year Ended 31 December 2012

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

FRIDAY



\*A27LK4CQ\*

A25

03/05/2013

#90

COMPANIES HOUSE

**Enhance Reviews Ltd**  
**Contents**

Accountants' Report .....	1
Abbreviated Balance Sheet .....	2
Notes to the Abbreviated Accounts .....	3 to 4

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 2012**

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 2012 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 profit 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 2013

**Enhance Reviews Ltd**  
**(Registration number: 06960705)**  
**Abbreviated Balance Sheet at 31 December 2012**

	Note	2012 £	2011 £
<b>Fixed assets</b>			
Tangible fixed assets		<u>1,021</u>	<u>977</u>
<b>Current assets</b>			
Debtors	3	59,756	25,752
Cash at bank and in hand		<u>126,168</u>	<u>100,089</u>
		185,924	125,841
Creditors Amounts falling due within one year		<u>(104,575)</u>	<u>(84,550)</u>
Net current assets		<u>81,349</u>	<u>41,291</u>
Net assets		<u>82,370</u>	<u>42,268</u>
<b>Capital and reserves</b>			
Called up share capital	4	1	1
Profit and loss account		<u>82,369</u>	<u>42,267</u>
Shareholders' funds		<u>82,370</u>	<u>42,268</u>

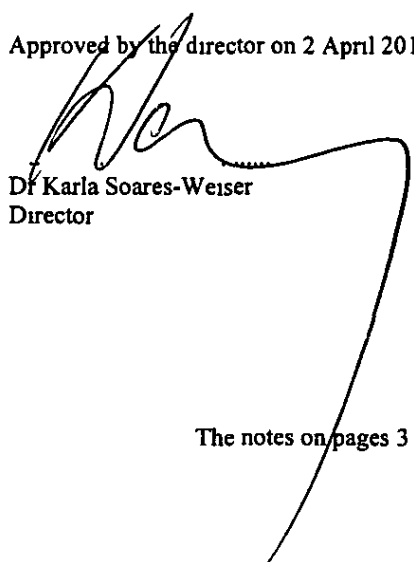
For the year ending 31 December 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies

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 director on 2 April 2013

  
Dr Karla Soares-Weiser  
Director

The notes on pages 3 to 4 form an integral part of these financial statements  
Page 2

HERE  
SIGN

## Enhance Reviews Ltd

### Notes to the Abbreviated Accounts for the Year Ended 31 December 2012

#### 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 £
<b>Cost</b>		
At 1 January 2012	1,657	1,657
Additions	1,041	1,041
At 31 December 2012	<u>2,698</u>	<u>2,698</u>
<b>Depreciation</b>		
At 1 January 2012	680	680
Charge for the year	997	997
At 31 December 2012	<u>1,677</u>	<u>1,677</u>

# Enhance Reviews Ltd

## Notes to the Abbreviated Accounts for the Year Ended 31 December 2012

..... continued

### Net book value

At 31 December 2012	<u>1,021</u>	<u>1,021</u>
At 31 December 2011	<u>977</u>	<u>977</u>

### 3 Debtors

Debtors includes £nil (2011 - £nil) receivable after more than one year

### 4 Share capital

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

	2012		2011	
	No.	£	No.	£
Ordinary of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

### 5 Related party transactions

#### Director's advances and credits

	2012 Advance/ Credit £	2012 Repaid £	2011 Advance/ Credit £	2011 Repaid £
<b>Dr Karla Soares-Weiser</b>				
The following balance was owed to the director at the year end	<u>6,532</u>	<u>-</u>	<u>7,269</u>	<u>-</u>