

Registration number: 06960705

Enhance Reviews Ltd

Unaudited Abbreviated Accounts
for the Year Ended 31 December 2013



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

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 2013**

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 2013 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://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

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://www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc. 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

16 July 2014

Enhance Reviews Ltd
(Registration number: 06960705)
Abbreviated Balance Sheet at 31 December 2013

	Note	2013 £	2012 £
Fixed assets			
Tangible fixed assets		464	1,021
Current assets			
Debtors		44,628	59,756
Cash at bank and in hand		57,516	126,168
		102,144	185,924
Creditors: Amounts falling due within one year		(47,601)	(104,575)
Net current assets		54,543	81,349
Net assets		55,007	82,370
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		55,006	82,369
Shareholders' funds		55,007	82,370

For the year ending 31 December 2013 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 director acknowledges her 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 16 July 2014

.....
Dr Karla Soares-Weiser
Director

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

Enhance Reviews Ltd

Notes to the Abbreviated Accounts for the Year Ended 31 December 2013

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.

Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

Enhance Reviews Ltd

Notes to the Abbreviated Accounts for the Year Ended 31 December 2013

..... continued

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 January 2013	2,698	2,698
Additions	497	497
At 31 December 2013	3,195	3,195
Depreciation		
At 1 January 2013	1,677	1,677
Charge for the year	1,054	1,054
At 31 December 2013	2,731	2,731
Net book value		
At 31 December 2013	464	464
At 31 December 2012	1,021	1,021

3 Share capital

Allotted, called up and fully paid shares

	2013		2012	
	No.	£	No.	£
Ordinary of £1 each	1	1	1	1

4 Related party transactions

Director's advances and credits

	2013 Advance/ Credit £	2013 Repaid £	2012 Advance/ Credit £	2012 Repaid £
Dr Karla Soares-Weiser				
The following balance was owed to the director at the year end	6,338	-	6,532	-