

REGISTERED NUMBER: 08440371 (England and Wales)

Abbreviated Unaudited Accounts for the Year Ended 31 October 2016

for

ETA DELTA LTD

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ETA DELTA LTD

**Contents of the Abbreviated Accounts
for the Year Ended 31 October 2016**

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3
Chartered Accountants' Report	5

ETA DELTA LTD

**Company Information
for the Year Ended 31 October 2016**

DIRECTOR:

J A Myles

REGISTERED OFFICE:

10 Queen Street Place
London
England
EC4R 1BE

REGISTERED NUMBER:

08440371 (England and Wales)

ACCOUNTANTS:

McAllisters
Paxton House
11 Woodside Crescent
Charing Cross
Glasgow
G3 7UL

ETA DELTA LTD (REGISTERED NUMBER: 08440371)

**Abbreviated Balance Sheet
31 October 2016**

	Notes	31.10.16 £	£	31.10.15 £	£
FIXED ASSETS					
Tangible assets	2		999		1,840
CURRENT ASSETS					
Debtors		49,899		27,237	
Cash at bank and in hand		6,214		2,307	
		<u>56,113</u>		<u>29,544</u>	
CREDITORS					
Amounts falling due within one year		<u>51,142</u>		<u>30,674</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>4,971</u>		<u>(1,130)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>5,970</u>		<u>710</u>
CAPITAL AND RESERVES					
Called up share capital	3		1		1
Profit and loss account			<u>5,969</u>		<u>709</u>
SHAREHOLDERS' FUNDS			<u>5,970</u>		<u>710</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 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 have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 8 June 2017 and were signed by:



J A Myles - Director

The notes form part of these abbreviated accounts

ETA DELTA LTD

Notes to the Abbreviated Accounts for the Year Ended 31 October 2016

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

Deferred tax

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or a right to pay less) tax at a future date, at the tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets are recognised to the extent that it is regarded as more likely than not that they will be recovered. Deferred tax assets and liabilities are not discounted.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 November 2015	
and 31 October 2016	<u>5,811</u>
DEPRECIATION	
At 1 November 2015	3,971
Charge for year	<u>841</u>
At 31 October 2016	<u>4,812</u>
NET BOOK VALUE	
At 31 October 2016	<u>999</u>
At 31 October 2015	<u>1,840</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.10.16 £	31.10.15 £
1	Ordinary	£1	<u>1</u>	<u>1</u>

ETA DELTA LTD

Notes to the Abbreviated Accounts - continued for the Year Ended 31 October 2016

4. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 October 2016 and 31 October 2015:

	31.10.16 £	31.10.15 £
J A Myles		
Balance outstanding at start of year	7,705	2,854
Amounts advanced	80,215	38,534
Amounts repaid	(55,685)	(33,683)
Balance outstanding at end of year	<u>32,235</u>	<u>7,705</u>

5. ULTIMATE CONTROLLING PARTY

James Myles is the sole director and 100% shareholder. He is therefore considered to be the ultimate controlling party.

**Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
ETA DELTA LTD**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of ETA DELTA LTD for the year ended 31 October 2016 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 us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the director of ETA DELTA LTD in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of ETA DELTA LTD and state those matters that we have agreed to state to the director of ETA DELTA LTD in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that ETA DELTA LTD has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of ETA DELTA LTD. You consider that ETA DELTA 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 financial statements of ETA DELTA 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 financial statements.



McAllisters
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8 June 2017