

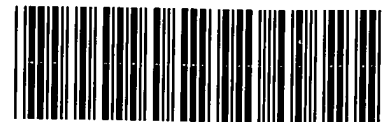
COMPANY REGISTRATION NUMBER 09064523

**EASTERN VALLEY CHEMICALS (HOLDINGS)  
LIMITED**

**UNAUDITED ABBREVIATED ACCOUNTS**

**31 MAY 2015**

THURSDAY



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COMPANIES HOUSE

# **EASTERN VALLEY CHEMICALS (HOLDINGS) LIMITED**

## **ABBREVIATED ACCOUNTS**

Year ended 31 May 2015

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# **EASTERN VALLEY CHEMICALS (HOLDINGS) LIMITED**

## **ABBREVIATED BALANCE SHEET**

31 May 2015

	Note	2015 £
<b>FIXED ASSETS</b>		
Investments	2	<u>2,313,752</u>
<b>CREDITORS: Amounts falling due within one year</b>		<u>(1,174,737)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,139,015</u>
<b>CAPITAL AND RESERVES</b>		
Called up equity share capital	3	1,180,015
Profit and loss account		<u>(41,000)</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>1,139,015</u>

For the year ended 31 May 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

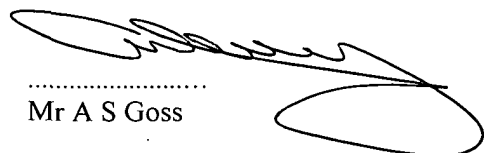
Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on

..... 24/11/15



.....  
Mr A S Goss

Company Registration Number: 09064523

The notes on page 2 form part of these abbreviated accounts.

# **EASTERN VALLEY CHEMICALS (HOLDINGS) LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

Year ended 31 May 2015

### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### **Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the director considers that it is 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 is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

#### **Financial instruments**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

### **2. FIXED ASSETS**

	<b>Investments</b>
	<b>£</b>
<b>COST</b>	
Additions	2,313,752
At 31 May 2015	<u>2,313,752</u>
<b>NET BOOK VALUE</b>	
At 31 May 2015	<u>2,313,752</u>
At 31 May 2014	<u>—</u>

### **3. SHARE CAPITAL**

#### **Allotted, called up and fully paid:**

	<b>No</b>	<b>£</b>
Ordinary shares of £1 each	<u>1,180,015</u>	<u>1,180,015</u>