

Deux-Elles Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2016

AIMs Accountants for Business
Chartered Institute of Management Accountants
Twitchen
Odiham Road
Riseley
Berks
RG7 1SD

Deux-Elles 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 Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
Deux-Elles Ltd
for the Year Ended 31 March 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Deux-Elles Ltd for the year ended 31 March 2016 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 Chartered Institute of Management Accountants in England and Wales (ACMA), we are subject to its ethical and other professional requirements which are detailed at <http://www.cimaglobal.com>.

This report is made solely to the Board of Directors of Deux-Elles Ltd, as a body, in accordance with the terms of our engagement letter dated 19 January 2009. Our work has been undertaken solely to prepare for your approval the accounts of Deux-Elles Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Deux-Elles Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Deux-Elles 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 Deux-Elles Ltd. You consider that Deux-Elles 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 Deux-Elles 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.

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26 September 2016

Deux-Elles Ltd
(Registration number: 3524721)
Abbreviated Balance Sheet at 31 March 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets		6,799	8,537
Current assets			
Stocks		17,897	16,890
Debtors		3,187	5,333
Cash at bank and in hand		5,436	4,943
		26,520	27,166
Creditors: Amounts falling due within one year		(12,533)	(11,888)
Net current assets		13,987	15,278
Net assets		20,786	23,815
Capital and reserves			
Called up share capital	<u>4</u>	1,000	1,000
Profit and loss account		19,786	22,815
Shareholders' funds		20,786	23,815

For the year ending 31 March 2016 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 Board on 26 September 2016 and signed on its behalf by:

.....
Mr P Naylor
Director

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

Deux-Elles Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 March 2016
..... continued

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 January 2015).

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 residua value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	25% Reducing balance
office equipment	25% Reducing balance
Plant and Machinery	25% Reducing balance

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

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.

Deux-Elles Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 March 2016
..... *continued*

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 April 2015	30,841	30,841
Additions	1,104	1,104
At 31 March 2016	<u>31,945</u>	<u>31,945</u>
Depreciation		
At 1 April 2015	22,304	22,304
Charge for the year	2,842	2,842
At 31 March 2016	<u>25,146</u>	<u>25,146</u>
Net book value		
At 31 March 2016	<u>6,799</u>	<u>6,799</u>
At 31 March 2015	<u>8,537</u>	<u>8,537</u>

3 Creditors

Creditors includes the following liabilities, on which security has been given by the company:

2016	2015
£	£

4 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary Shares of £1 each	1,000	1,000	1,000	1,000
of £0.00 each	-	-	-	-
	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.