Registration number 5535721

THE ENERGY EFFICIENT LIGHTING COMPANY LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31ST AUGUST 2011

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COMPANIES HOUSE

Registration number: 5535721

The Energy Efficient Lighting Company Limited

Chartered Accountants' report to the Board of Directors on the preparation of the unaudited statutory accounts of The Energy Efficient Lighting Company Limited for the year ended 31st August 2011

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of The Energy Efficient Lighting Company Limited for the year ended 31st August 2011 as set out on pages 2 to 7 which comprise 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 in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew com/membershandbook

This report is made solely to the Board of Directors of The Energy Efficient Lighting Company Limited, as a body, in accordance with the terms of our engagement Our work has been undertaken solely to prepare for your approval the accounts of The Energy Efficient Lighting Company Limited and state those matters that we have agreed to state to the Board of Directors of The Energy Efficient Lighting Company Limited, 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 The Energy Efficient Lighting Company Limited and its Board of Directors, as a body, for our work or for this report

It is your duty to ensure that The Energy Efficient Lighting Company Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities and financial position of The Energy Efficient Lighting Company Limited You consider that The Energy Efficient Lighting Company Limited 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 The Energy Efficient Lighting Company Limited 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

Rothman Pantall LLP

Rothman Pantall LLP
Chartered Accountants
229 West Street
Fareham
Hampshire
PO16 0HZ

Date: 30th May 2012

Registration number: 5535721

The Energy Efficient Lighting Company Limited

Abbreviated balance sheet as at 31st August 2011

	Notes	£	2011 £	£	2010 £
Fixed assets					
Tangible assets	2		21,824		23,945
Current assets					
Stocks		87,090		55,393	
Debtors					
falling due within one year		299,554		107,655	
Cash at bank and in hand		11,697		26,183	
		398,341		189,231	
Creditors: amounts falling due within one year		(214,292)		(140,951)	
Net current assets			184,049		48,280
Total assets less current liabilities			205,873		72,225
Creditors: amounts falling due after more than one year	3		(3,838)		(8,554)
Provisions for liabilities			(1,785)		(1,591)
Net assets			200,250		62,080
Capital and reserves					
Called up share capital	4		100		100
Profit and loss account			200,150		61,980
Shareholders' funds			200,250		62,080

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet

The notes on pages 4 to 7 form an integral part of these financial statements.

The Energy Efficient Lighting Company Limited

Abbreviated balance sheet (continued)

Directors' statements required by Sections 475(2) and (3) for the year ended 31st August 2011

In approving these abbreviated accounts as directors of the company we hereby confirm

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ,

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31st August 2011 , and

(c) that we acknowledge our responsibilities for

(1) ensuring that the company keeps accounting records which comply with Section 386 , and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The abbreviated accounts were approved by the Board on 29 May 2012 and signed on its behalf by

S Ponsford
Director

The notes on pages 4 to 6 form an integral part of these financial statements.

The Energy Efficient Lighting Company Limited

Notes to the abbreviated financial statements
for the year ended 31st August 2011

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

1.2. Turnover

Turnover represents the total value, excluding value added tax, of work done during the year and derives from the provision of goods falling within the company's ordinary activities

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Short leasehold properties	-	Straight line over the life of the lease
Fixtures, fittings and equipment	-	33% Straight Line

1.4. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term

1.5. Stock

Stock is valued at the lower of cost and net realisable value

1.6. Long term contracts

Amounts recoverable on long term contracts, which are included in debtors are stated at the net sales value of the work done after provisions for contingencies and anticipated future losses on contracts, less amounts received as progress payments on account Excess progress payments are included in creditors as payments received on account

1.7. 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,

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable,

Deferred tax assets are recognised only to the extent that the directors consider 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

2. Fixed assets

	Tangible fixed assets £
Cost	
At 1st September 2010	**28,652**
Additions	**6,044**
At 31st August 2011	**34,696**
Depreciation	
At 1st September 2010	**4,707**
Charge for year	**8,165**
At 31st August 2011	**12,872**
Net book values	
At 31st August 2011	**21,824**
At 31st August 2010	*23,945*

Notes to the abbreviated financial statements for the year ended 31st August 2011

3. Creditors: amounts falling due after more than one year	2011 £	*2010 £*
Creditors include the following		
Bank loan	3,838	*8,554*

The bank loan is secured via a personal guarantee given by S Ponsford a director of the company

4. Share capital	2011 £	*2010 £*
Authorised		
100,000 Ordinary shares of £1 each	**100,000**	*100,000*
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	**100**	*100*
Equity Shares		
100 Ordinary shares of £1 each	**100**	*100*

5. Transactions with directors

Advances to directors

The following directors had loans during the year on which interest was charged at the H M Revenue and Customs recommended rate The movements on these loans are as follows

	Amount owing 2011 £	*2010 £*	Maximum in year £
D Ponsford	**6,289**	-	**6,289**
S Ponsford	**50,751**	*34,898*	**50,751**

During the year the following transactions took place -

S Ponsford

Funds withdrawn and private expenses paid for by the Company	£22605
Business mileage claim	(£8460)
Interest charged	£1708

D Ponsford

Funds withdrawn and private expenses paid for by the Company	£9669
Loans repaid	(£2512)
Business mileage claimed	(£913)
Interest charged	£104