REGISTERED NUMBER: 07759021 (England and Wales)

Unaudited Financial Statements

for the Year Ended 30 September 2017

for

Eldan Brown Limited

Eldan Brown Limited (Registered number: 07759021)

Contents of the Financial Statements
for the Year Ended 30 September 2017

	Page
Company Information	1
Abridged Balance Sheet	2
Notes to the Financial Statements	3

Eldan Brown Limited

Company Information
for the Year Ended 30 September 2017

DIRECTOR:	Mrs. E Hergest
REGISTERED OFFICE:	Kings Lodge London Road West Kingsdown Sevenoaks Kent TN15 6AR
REGISTERED NUMBER:	07759021 (England and Wales)
ACCOUNTANTS:	A4G LLP Kings Lodge London Road West Kingsdown Sevenoaks Kent TN15 6AR

Eldan Brown Limited (Registered number: 07759021)

Abridged Balance Sheet
30 September 2017

	2017	2016
	£	£
CURRENT ASSETS		
Stocks	275	312
Debtors	8,207	6,637
	8,482	6,949
CREDITORS		
Amounts falling due within one year	8,015	6,691
NET CURRENT ASSETS	467	258
TOTAL ASSETS LESS CURRENT LIABILITIES	467	258
CAPITAL AND RESERVES		
Called up share capital	100	100
Retained earnings	367	158
SHAREHOLDERS' FUNDS	467	258

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 30 September 2017 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director on 3 May 2018 and were signed by:

Mrs. E Hergest - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Eldan Brown Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Sales comprise the fair value of the consideration received or receivable for the rendering of services in the ordinary course of the company's activities. Sales are presented, net of value-added tax, rebates and discounts. The company recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and when specific criteria have been met for each of the company's activities as follows:

Revenue from the sale of services is recognised at the point at which those services have been provided to the customer. Where payments are received from customers in advance of services provided, the amounts are recorded as deferred income and included as part of creditors due within one year.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 .

continued...

5. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 30 September 2017 and 30 September 2016:

	2017 £	2016 £
Mrs. E Hergest		
Balance outstanding at start of year	6,637	3,273
Amounts advanced	28,617	36,480
Amounts repaid	(27,047)	(33,116)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	8,207	6,637

6. FIRST YEAR ADOPTION

The policies applied under the entity's previous reporting framework are not materially different from the recognition and measurement principles set out under FRS 102. Subsequently, the transition to FRS 102 has not impacted on equity or profit and loss and therefore a reconciliation between previously reported results and the comparative information has not been presented in these financial statements.

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.