Registered Number 08496321

E3D-ONLINE LIMITED

Abbreviated Accounts

30 April 2015

E3D-ONLINE LIMITED **Registered Number 08496321**

Balance Sheet as at 30 April 2015

	Notes	2015		2014	
		£	£	£	£
Fixed assets	2				
Tangible			5,494		3,645
			5,494		3,645
Current assets					
Stocks		237,903		25,858	
Debtors		50,434		6,584	
Cash at bank and in hand		312,343		72,478	
Total current assets		600,680		104,920	
Creditors: amounts falling due within one year		(372,380)		(31,076)	
Net current assets (liabilities)			228,300		73,844
Total assets less current liabilities			233,794		77,489
Total net assets (liabilities)			233,794		77,489
Capital and reserves					
Called up share capital	4		120		100
Profit and loss account			233,674		77,389

Shareholders funds	233,794	77,489

a. For the year ending 30 April 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 21 October 2015

And signed on their behalf by:
D J Lamb, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 30 April 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).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Stocks

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

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 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.

Fixed Assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures & Fittings	20% Reducing balance
Equipment	20% Reducing balance

2 **Fixed Assets**

	Tangible Assets	Total
Cost or valuation	**£**	**£**
At 01 May 2014	4,556	4,556
Additions	3,222	3,222
At 30 April 2015	7,778	7,778
Depreciation		
At 01 May 2014	911	911
Charge for year	1,373	1,373
At 30 April 2015	2,284	2,284
Net Book Value		
At 30 April 2015	5,494	5,494
At 30 April 2014	3,645	3,645

3 **Creditors: amounts falling due after more than one year**

4 **Share capital**

	2015	2014
	£	**£**
Authorised share capital:		
100 Ordinary of £1 each	100	100
20 Ordinary of £1 each	20	0
Allotted, called up and fully paid:		
100 Ordinary of £1 each	100	100
20 Ordinary of £1 each	20	

Made up of: Ordinary "A" 40 Ordinary "B" 40 Ordinary "C" 40