

COMPANY REGISTRATION NUMBER 08496321

E3D-ONLINE LIMITED

ABBREVIATED ACCOUNTS

30 April 2016

McKELVIE & CO LLP

Chartered Accountants

82 Wandsworth Bridge Road

London

UK

SW6 2TF

E3D-ONLINE LIMITED
ABBREVIATED BALANCE SHEET
30 April 2016

		2016	2015		
	Note	£	£	£	£
FIXED ASSETS	2				
Tangible assets			13,964		5,494
CURRENT ASSETS					
Stocks		340,735		237,903	
Debtors		131,511		50,434	
Cash at bank and in hand		570,734		312,343	
		1,042,980		600,680	
CREDITORS: Amounts falling due within one year		470,751		372,380	
NET CURRENT ASSETS			572,229		228,300
TOTAL ASSETS LESS CURRENT LIABILITIES			586,193		233,794
CAPITAL AND RESERVES					
Called up equity share capital	3		120		120
Profit and loss account		586,073		233,674	
SHAREHOLDERS' FUNDS		586,193		233,794	

For the year ended 30 April 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' 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 directors acknowledge their 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 by the directors and authorised for issue on 10 January 2017 , and are signed on their behalf by:

D J Lamb Director

Company Registration Number: 08496321

E3D-ONLINE LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2016

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 January 2015).

Turnover

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

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings-20% on reducing balance

Equipment-20% on reducing balance

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.

2. FIXED ASSETS

Tangible Assets

£

COST

At 1 May 2015	7,778
Additions	11,961

At 30 April 2016	19,739

DEPRECIATION

At 1 May 2015	2,284
Charge for year	3,491

At 30 April 2016	5,775

NET BOOK VALUE

At 30 April 2016	13,964

At 30 April 2015	5,494

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2016		2015		
	No.	£	No.	£	
Ordinary shares of £ 1 each		100	100	100	100
Ordinary shares of £ 1 each		20	20	20	20
		---	---	---	---
		120	120	120	120
		---	---	---	---

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

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.