Registered number: 11033721

# ELENSA (FASHION AND ACCESSORIES UK) LIMITED
# UNAUDITED FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 OCTOBER 2018

EAM London Limited

Chartered Accountants

20 Bunhill Row
London
EC1Y 8UE

# Elensa (Fashion and Accessories UK) Limited
# Unaudited Financial Statements
# For The Year Ended 31 October 2018

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# Elensa (Fashion and Accessories UK) Limited
## Balance Sheet
## As at 31 October 2018

**Registered number:** 11033721

| | Notes | 2018 £ | £ |
|---|---|---|---|
| **CURRENT ASSETS** | | | |
| Debtors | **3** | 270,728 | |
| Cash at bank and in hand | | 59,891 | |
| | | 330,619 | |
| **Creditors: Amounts Falling Due Within One Year** | **4** | (36,627 ) | |
| **NET CURRENT ASSETS (LIABILITIES)** | | | 293,992 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | | 293,992 |
| **Creditors: Amounts Falling Due After More Than One Year** | **5** | | (294,512 ) |
| **NET ASSETS** | | | (520 ) |
| **CAPITAL AND RESERVES** | | | |
| Called up share capital | **6** | | 100 |
| Profit and Loss Account | | | (620 ) |
| **SHAREHOLDERS' FUNDS** | | | (520) |

For the year ending 31 October 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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**Margaret Monteith**

**24/10/2019**

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

## 1. Accounting Policies

### 1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

### 1.2. Going Concern Disclosure

The directors have not identified any material uncertainties related to events or conditions that may cast significant doubt about the company's ability to continue as a going concern.

### 1.3. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

## 2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 0

## 3. Debtors

| | 2018 |
|---|---|
| | £ |
| **Due within one year** | |
| Other debtors | 1,300 |
| | 1,300 |
| **Due after more than one year** | |
| Other debtors | 269,428 |
| | 269,428 |
| | 270,728 |

## 4. Creditors: Amounts Falling Due Within One Year

| | 2018 |
|---|---|
| | £ |
| Trade creditors | 11,148 |
| VAT | 23,979 |
| Accruals and deferred income | 1,500 |
| | 36,627 |

## 5. Creditors: Amounts Falling Due After More Than One Year

| | 2018 |
|---|---|
| | £ |
| Other creditors | 38,563 |
| Amounts owed to subsidiaries | 255,949 |
| | 294,512 |

## 6. Share Capital

| | 2018 |
|---|---|
| Allotted, Called up and fully paid | 100 |

## 7. General Information

Elensa (Fashion and Accessories UK) Limited is a private company, limited by shares, incorporated in England & Wales, registered number 11033721. The registered office is 20 Bunhill Row, London, EC1Y 8UE.

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.