REGISTERED NUMBER: SC324972 (Scotland)

Abbreviated Unaudited Accounts

for the Year Ended 31 July 2016

for

E-Reserve Limited

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E-Reserve Limited

Company Information
for the Year Ended 31 July 2016

DIRECTOR:	A M Richardson
SECRETARY:	B Richardson
REGISTERED OFFICE:	165 Braid Road Edinburgh Lothian EH10 6JE
REGISTERED NUMBER:	SC324972 (Scotland)
ACCOUNTANTS:	A H & Co Ltd Chartered Accountants 6 Logie Mill Edinburgh Lothian EH7 4HG

Abbreviated Balance Sheet
31 July 2016

	Notes	31.7.16 £	£	31.7.15 £	£
FIXED ASSETS					
Tangible assets	2		2,228		2,216
Investments	3		358,099		278,843
			360,327		281,059
CURRENT ASSETS					
Debtors		654		4,788	
Cash at bank		46,531		25,039	
		47,185		29,827	
CREDITORS					
Amounts falling due within one year		30,102		39,291	
NET CURRENT ASSETS/(LIABILITIES)			17,083		(9,464)
TOTAL ASSETS LESS CURRENT LIABILITIES			377,410		271,595
PROVISIONS FOR LIABILITIES			446		443
NET ASSETS			376,964		271,152
CAPITAL AND RESERVES					
Called up share capital	4		2		2
Profit and loss account			376,962		271,150
SHAREHOLDERS' FUNDS			376,964		271,152

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 notes form part of these abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
31 July 2016

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

The financial statements were approved by the director on 20 April 2017 and were signed by:

A M Richardson - Director

The notes form part of these abbreviated accounts

1. ACCOUNTING POLICIES

Accounting convention
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).

Exemption from preparing a cash flow statement
Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Computer equipment - 25% on cost

Deferred tax
Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Fixed asset investments
Fixed asset investments are held at the lower of cost and market value.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2015	11,519
Additions	1,693
At 31 July 2016	13,212
DEPRECIATION	
At 1 August 2015	9,303
Charge for year	1,681
At 31 July 2016	10,984
NET BOOK VALUE	
At 31 July 2016	2,228
At 31 July 2015	2,216

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3. FIXED ASSET INVESTMENTS

	Investments other than loans £
COST	
At 1 August 2015	278,838
Additions	78,907
At 31 July 2016	357,745
NET BOOK VALUE	
At 31 July 2016	357,745
At 31 July 2015	278,838

Investments (neither listed nor unlisted) were as follows:

	31.7.16 £	31.7.15 £
Investment deposit account	354	5

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.16 £	31.7.15 £
2	Ordinary	£1	2	2

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.