Registration number: 06828657

E L S Wales Ltd

Unaudited Abbreviated Accounts

for the Year Ended 28 February 2015

A&L Accountancy Limited
196 St Teilo Street
Pontardulais
SWANSEA
Swansea
SA4 8LQ

E L S Wales Ltd
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of E L S Wales Ltd for the Year Ended 28 February 2015

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of E L S Wales Ltd for the year ended 28 February 2015 set out on pages from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of E L S Wales Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of E L S Wales Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than E L S Wales Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that E L S Wales Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of E L S Wales Ltd. You consider that E L S Wales Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of E L S Wales Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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A&L Accountancy Limited
196 St Teilo Street
Pontardulais
SWANSEA
Swansea
SA4 8LQ
18 November 2015

E L S Wales Ltd
(Registration number: 06828657)
Abbreviated Balance Sheet at 28 February 2015

	Note	2015 £	2014 £
Current assets			
Cash at bank and in hand		19	2
Creditors: Amounts falling due within one year		(18,570)	(17,894)
Net liabilities		(18,551)	(17,892)
Capital and reserves			
Called up share capital	3	3	3
Profit and loss account		(18,554)	(17,895)
Shareholders' deficit		(18,551)	(17,892)

For the year ending 28 February 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 18 November 2015

.....
Mr Jason Spooner
Director

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

1 Accounting policies

Basis of preparation
The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover
Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

Depreciation
Assets are depreciated over their anticipated useful life considering any residual value.

Asset class	Depreciation method and rate
Plant and machinery	25% straight line
Motor vehicles	25% straight line

Financial instruments
Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 March 2014	6,190	6,190
At 28 February 2015	6,190	6,190
Depreciation		
At 1 March 2014	6,190	6,190
At 28 February 2015	6,190	6,190
Net book value		
At 28 February 2015	-	-
At 28 February 2014	-	-

3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	**£**	**No.**	**£**
Ordinary shares of £1 each	3	3	3	3