

**ENHANCED OPERATING SYSTEMS LIMITED**

**UNAUDITED**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

MONDAY



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LD4

12/06/2017

#116

COMPANIES HOUSE

**ENHANCED OPERATING SYSTEMS LIMITED**  
**REGISTERED NUMBER: 03091944**

**ABBREVIATED BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2016**

	Note	£	2016 £	£	2015 £
<b>FIXED ASSETS</b>					
Tangible assets	2		102,470		104,082
<b>CURRENT ASSETS</b>					
Debtors		150,664		161,491	
Cash at bank and in hand		122,527		181,443	
		<u>273,191</u>		<u>342,934</u>	
<b>CREDITORS: amounts falling due within one year</b>		<u>(138,354)</u>		<u>(145,065)</u>	
<b>NET CURRENT ASSETS</b>			134,837		197,869
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>237,307</u>		<u>301,951</u>
<b>CREDITORS: amounts falling due after more than one year</b>			<u>(36,207)</u>		<u>(43,543)</u>
<b>NET ASSETS</b>			<u>201,100</u>		<u>258,408</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		2		2
Profit and loss account			201,098		258,406
<b>SHAREHOLDERS' FUNDS</b>			<u>201,100</u>		<u>258,408</u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 September 2016 and of its loss for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf by:

  
**K.F. Maystre**  
**Director**

Date: 2 June 2017

The notes on pages 2 to 4 form part of these financial statements.

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**ENHANCED OPERATING SYSTEMS LIMITED**

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**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2016**

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**1. ACCOUNTING POLICIES****1.1 Basis of preparation of financial statements**

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 January 2015).

**1.2 Going concern**

No material uncertainties that may cast significant doubt about the ability of the company to continue as a going concern have been identified by the directors.

**1.3 Cash flow**

The financial statements do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective January 2015).

**1.4 Turnover**

Turnover represents the invoice value of services provided net of credits and value added tax.

**1.5 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Equipment	-	10% - 33.3% straight line
Motor vehicles	-	20% straight line

**1.6 Leasing and hire purchase**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

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ENHANCED OPERATING SYSTEMS LIMITED

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NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2016

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**1. ACCOUNTING POLICIES (continued)**

**1.7 Deferred taxation**

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as 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 assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

**1.8 Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the profit and loss account.

**1.9 Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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. Financial assets such as cash and debtors are measured at the present value of the amounts receivable, less an allowance for the expected level of doubtful receivables. Financial liabilities such as trade creditors, loans and finance leases are measured at the present value of the obligation.

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**ENHANCED OPERATING SYSTEMS LIMITED**


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**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2016**


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**2. TANGIBLE FIXED ASSETS**

	£
<b>Cost</b>	
At 1 October 2015	161,428
Additions	31,943
Disposals	(3,292)
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At 30 September 2016	190,079
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<b>Depreciation</b>	
At 1 October 2015	57,346
Charge for the year	33,555
On disposals	(3,292)
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At 30 September 2016	87,609
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<b>Net book value</b>	
At 30 September 2016	102,470
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At 30 September 2015	104,082
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**3. SHARE CAPITAL**

	2016 £	2015 £
<b>Allotted, called up and fully paid</b>		
2 Ordinary shares of £1 each	2	2
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	2016 £	2015 £
Amounts payable within one year	7,337	7,337
Amounts payable between one and two years	36,207	43,543
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	43,544	50,880
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Hire purchase agreements are analysed as follows:

	2016 £	2015 £
Current obligations	7,337	7,337
Non-current obligations	36,207	43,543
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	43,544	50,880
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