

REGISTERED NUMBER: 09270171 (England and Wales)

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017
FOR
ALEPH ENERGY SERVICE LTD**

Michael Filiou Plc
Chartered Certified Accountants
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Salisbury House
81 High Street
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FOR THE YEAR ENDED 31 DECEMBER 2017**

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ALEPH ENERGY SERVICE LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2017

DIRECTOR: Ms P A Petrou AICB CB.Cert PM

REGISTERED OFFICE: c/o Michael Filiou Plc
Salisbury House
81 High Street
Potters Bar
Hertfordshire
EN6 5AS

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ACCOUNTANTS: Michael Filiou Plc
Chartered Certified Accountants
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81 High Street
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STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2017

	Notes	2017 €	2016 €
CURRENT ASSETS			
Debtors	4	449,760	196,094
Cash at bank and in hand		<u>1,528</u>	<u>21,878</u>
		451,288	217,972
CREDITORS			
Amounts falling due within one year	5	<u>61,110</u>	<u>37,487</u>
NET CURRENT ASSETS		390,178	180,485
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>390,178</u>	<u>180,485</u>
CAPITAL AND RESERVES			
Called up share capital	6	1,000	1,000
Retained earnings		<u>389,178</u>	<u>179,485</u>
SHAREHOLDERS' FUNDS		<u>390,178</u>	<u>180,485</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 14 April 2018 and were signed by:

Ms P A Petrou AICB CB.Cert PM - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

1. STATUTORY INFORMATION

Aleph Energy Service Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Euro (€).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Foreign currencies

Assets and liabilities in foreign currencies are translated into EUR at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into EUR at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2016 - 1).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2017

4.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				2017	2016
					€	€
	Trade debtors			445,004		195,004
	VAT			2,970		1,090
	Prepayments			1,786		-
				<u>449,760</u>		<u>196,094</u>
5.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				2017	2016
					€	€
	Bank loans and overdrafts			76		-
	Trade creditors			239		-
	Corporation tax			54,485		31,367
	Shareholder's loan			110		-
	Accrued expenses			6,200		6,120
				<u>61,110</u>		<u>37,487</u>
6.	CALLED UP SHARE CAPITAL					
	Allotted, issued and fully paid:					
	Number:	Class:	Nominal value:	2017		2016
				€		€
	1,000	Ordinary shares	€1	<u>1,000</u>		<u>1,000</u>
7.	ULTIMATE CONTROLLING PARTY					
	There is no ultimate controlling party.					

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.