

REGISTERED NUMBER: 5495775 (England and Wales)

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2008
FOR
ELEUTHERA INVESTMENTS LIMITED

THURSDAY



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30/04/2009

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COMPANIES HOUSE

ELEUTHERA INVESTMENTS LIMITED

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FOR THE YEAR ENDED 30TH JUNE 2008**

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ELEUTHERA INVESTMENTS LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2008**

DIRECTOR: F J Keltie

SECRETARY: Mrs K J Keltie

REGISTERED OFFICE: 8 Old Steine
Brighton
BN1 1EJ

REGISTERED NUMBER: 5495775 (England and Wales)

ACCOUNTANTS: Blacher Associates
Chartered Accountants
Monument House
215 Marsh Road
Pinner
Middlesex
HA5 5NE

ELEUTHERA INVESTMENTS LIMITED

**ABBREVIATED BALANCE SHEET
30TH JUNE 2008**

	30.6.08	30.6.07
	£	£
CURRENT ASSETS		
Cash at bank	1,532	1,758
CREDITORS		
Amounts falling due within one year	1,520	1,175
NET CURRENT ASSETS	<u>12</u>	<u>583</u>
TOTAL ASSETS LESS CURRENT LIABILITIES	<u>12</u>	<u>583</u>
CAPITAL AND RESERVES		
Called up share capital	2	1
Profit and loss account	11	582
SHAREHOLDERS' FUNDS	<u>12</u>	<u>583</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30th June 2008.

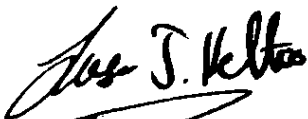
The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2008 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the director on 14th April 2009 and were signed by:



F J Kettle - Director

The notes form part of these abbreviated accounts

ELEUTHERA INVESTMENTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2008

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 2007).

Turnover

Turnover represents net invoiced sales of services, excluding value added tax.

Investment property

Investment property are shown at their open market value. The surplus or deficit arising from the annual revaluation is transferred to the investment revaluation reserve unless a deficit, or its reversal, on an individual investment property is expected to be permanent, in which case it is recognised in the profit and loss account for the year.

This is in accordance with the FRSSE which, unlike Schedule 4 to the Companies Act 1985, does not require depreciation of investment properties. Investment property are held for their investment potential and not for use by the company and so their current value is of prime importance. The departure from the provisions of the Act is required in order to give a true and fair view.

Deferred tax

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

2. CALLED UP SHARE CAPITAL

Authorised:

Number:	Class:	Nominal value:	30.6.08	30.6.07
			£	£
1,000	Ordinary shares	£1	<u>1,000</u>	<u>1,000</u>

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.6.08	30.6.07
			£	£
1	Ordinary shares	£1	<u>1</u>	<u>1</u>

3. ULTIMATE PARENT UNDERTAKING AND CONTROLLING PARTY

The company is owned and controlled by Pentland Property Partnership in which Mr and Mrs F J Keltie and family are partners.