

**REGISTERED NUMBER: 09270171 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016  
FOR  
ALEPH ENERGY SERVICE LTD**

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FOR THE YEAR ENDED 31 DECEMBER 2016**

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**ALEPH ENERGY SERVICE LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

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**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

**REGISTERED NUMBER:** 09270171 (England and Wales)

**ACCOUNTANTS:** Michael Filiou Plc  
Chartered Certified Accountants  
[www.michaelfiliou.com](http://www.michaelfiliou.com)  
Salisbury House  
81 High Street  
Potters Bar  
Hertfordshire  
EN6 5AS

**BALANCE SHEET**  
**31 DECEMBER 2016**

	Notes	2016 €	2015 €
<b>CURRENT ASSETS</b>			
Debtors	4	196,094	92,410
Cash at bank and in hand		<u>21,878</u>	<u>3,787</u>
		<b>217,972</b>	<b>96,197</b>
<b>CREDITORS</b>			
Amounts falling due within one year	5	<u>37,487</u>	<u>30,295</u>
<b>NET CURRENT ASSETS</b>		<b>180,485</b>	<b>65,902</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>180,485</b>	<b>65,902</b>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	6	1,000	1,000
Retained earnings	7	<u>179,485</u>	<u>64,902</u>
<b>SHAREHOLDERS' FUNDS</b>		<b>180,485</b>	<b>65,902</b>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2016 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 August 2017 and were signed by:

Ms P A Petrou AICB CB.Cert PM - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016

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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.

The financial statements have been prepared in EUR. The values have been converted at an exchange rate of 1.0000 GBP = 1.2407 EUR.

These financial statements for the year ended 31 December 2016 are the first financial statements of Aleph Energy Service Ltd that comply with the provisions of Section 1A of FRS 102. The date of transition to FRS 102 is 20 October 2014.

The transition to FRS 102 has not resulted in any changes in accounting policies compared to those used previously.

**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 balance sheet date.

**Deferred tax**

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

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 .

**4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2016</b>	2015
	€	€
Trade debtors	195,004	90,004
VAT	1,090	520
Prepayments	-	1,886
	<u>196,094</u>	<u>92,410</u>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2016</b>	2015
	€	€
Corporation tax	31,367	16,475
Shareholder's loan	-	11,320
Accrued expenses	6,120	2,500
	<u>37,487</u>	<u>30,295</u>

**6. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	<b>2016</b>	2015
			€	€
1,000	Ordinary shares	€1	<u>1,000</u>	<u>1,000</u>

**7. RESERVES**

	<b>Retained earnings</b>
	€
At 1 January 2016	64,902
Profit for the year	<u>114,583</u>
At 31 December 2016	<u>179,485</u>

**8. 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.