

Viridian International Limited

Abbreviated Accounts

30 April 2013



Viridian International Limited

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Viridian International Limited for the year ended 30 April 2013

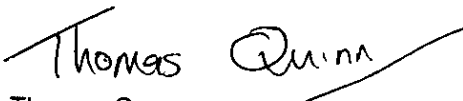
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Viridian International Limited for the year ended 30 April 2013 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook

This report is made solely to the Board of Directors of Viridian International Limited, as a body, in accordance with the terms of our engagement letter dated 16 March 2012. Our work has been undertaken solely to prepare for your approval the accounts of Viridian International Limited and state those matters that we have agreed to state to the Board of Directors of Viridian International Limited, 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 Viridian International Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Viridian International Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Viridian International Limited. You consider that Viridian International Limited 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 Viridian International Limited. 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 abbreviated accounts.



Thomas Quinn
Chartered Accountants
15 Station Road
St Ives
Cambridgeshire
PE27 5BH

10/12/13

Viridian International Limited
Abbreviated Balance Sheet
as at 30 April 2013

	Notes	2013		2012	
		£	£	£	£
Fixed assets					
Tangible assets	2		115,850		98,491
Current assets					
Stocks		220,051		280,476	
Debtors		335,113		401,351	
Cash at bank and in hand		282,946		71,044	
		<u>838,110</u>		<u>752,871</u>	
Creditors: amounts falling due within one year		(519,554)		(431,521)	
Net current assets			<u>318,556</u>		<u>321,350</u>
Total assets less current liabilities			<u>434,406</u>		<u>419,841</u>
Provisions for liabilities			(1,932)		(1,604)
Net assets			<u><u>432,474</u></u>		<u><u>418,237</u></u>
Capital and reserves					
Called up share capital	3		100		100
Share premium			106,205		106,205
Profit and loss account			326,169		311,932
Shareholder's funds			<u><u>432,474</u></u>		<u><u>418,237</u></u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006

The member has not required the company to obtain an audit in accordance with section 476 of the Act

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime



C Thallon

Director

Approved by the board on 10/12/13

Company number 03750310

Viridian International Limited
Notes to the Abbreviated Accounts
for the year ended 30 April 2013

1 Accounting policies

Basis of preparation

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Fixtures, fittings and equipment	20% reducing balance
Motor vehicles	20% reducing balance

Stocks

Stock is valued at the lower of cost and net realisable value

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Viridian International Limited
Notes to the Abbreviated Accounts
for the year ended 30 April 2013

2 Tangible fixed assets

£

Cost

At 1 May 2012	178,265
Additions	82,008
Disposals	(59,793)
At 30 April 2013	<u>200,480</u>

Depreciation

At 1 May 2012	79,774
Charge for the year	36,198
On disposals	(31,342)
At 30 April 2013	<u>84,630</u>

Net book value

At 30 April 2013	<u>115,850</u>
At 30 April 2012	<u>98,491</u>

3 Share capital

**Nominal
value**

**2013
Number**

**2013
£**

**2012
£**

Allotted, called up and fully paid
Ordinary shares

£1 each

100

100

100

4 Ultimate holding company

The parent undertaking is Clover Jade & Teal Limited, a company registered in England and Wales