

EMH TECHNOLOGY LTD

UNAUDITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2012



EMH TECHNOLOGY LTD

The following reproduces the text of the Chartered accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE
UNAUDITED STATUTORY FINANCIAL STATEMENTS OF EMH TECHNOLOGY LTD
FOR THE YEAR ENDED 31 JULY 2012**

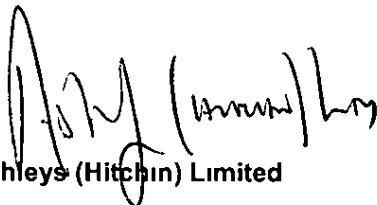
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of EMH Technology Ltd for the year ended 31 July 2012 which comprise the Profit and loss account, the Balance sheet and the related notes from the company's accounting records and from information and explanations you have given to us

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

This report is made solely to the director of EMH Technology Ltd in accordance with the terms of our engagement letter dated 5th October 2011. Our work has been undertaken solely to prepare for your approval the financial statements of EMH Technology Ltd and state those matters that we have agreed to state to him 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 EMH Technology Ltd and its director for our work or for this report

It is your duty to ensure that EMH Technology Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the company's assets, liabilities, financial position and profit. You consider that EMH Technology Ltd is exempt from the statutory audit requirement for the year

We have not been instructed to carry out an audit or review of the financial statements of EMH Technology Ltd. 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 statutory financial statements



Ashleys (Hitchin) Limited

Chartered Accountants

Invision House
Wilbury Way
Hitchin
Hertfordshire
SG4 0TY

Date 18/10/12

EMH TECHNOLOGY LTD
REGISTERED NUMBER: 05514346

ABBREVIATED BALANCE SHEET
AS AT 31 JULY 2012

	Note	2012	2011
		£	£
FIXED ASSETS			
Tangible assets	2	8,196	4,410
CURRENT ASSETS			
Debtors		22,332	47,925
Cash at bank		58,173	21,988
		<u>80,505</u>	<u>69,913</u>
CREDITORS , amounts falling due within one year		<u>(57,900)</u>	<u>(52,664)</u>
NET CURRENT ASSETS		<u>22,605</u>	<u>17,249</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>30,801</u>	<u>21,659</u>
PROVISIONS FOR LIABILITIES			
Deferred tax		(708)	(708)
NET ASSETS		<u><u>30,093</u></u>	<u><u>20,951</u></u>
CAPITAL AND RESERVES			
Called up share capital	3	2	2
Profit and loss account		<u>30,091</u>	<u>20,949</u>
SHAREHOLDERS' FUNDS		<u><u>30,093</u></u>	<u><u>20,951</u></u>

The director considers 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 director acknowledges his responsibility 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 31 July 2012 and of its profit 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 on 17/10/12

Dr E M Hughes
Director



The notes on pages 3 to 4 form part of these financial statements

EMH TECHNOLOGY LTD

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 JULY 2012

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 April 2008)

At the year end the company had significant financial funds available. There were no material uncertainties related to events or conditions that cast significant doubt on the ability of the company to continue in existence. The director believes the company is a going concern.

1.2 Turnover

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

1.3 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:

Plant and machinery	-	33% straight line
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1.4 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.

EMH TECHNOLOGY LTD

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2012

2. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 August 2011	19,792
Additions	8,046
At 31 July 2012	27,838
Depreciation	
At 1 August 2011	15,382
Charge for the year	4,260
At 31 July 2012	19,642
Net book value	
At 31 July 2012	8,196
At 31 July 2011	4,410

3. SHARE CAPITAL

	2012 £	2011 £
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	2	2