

**Registered Number 08606521**

**GEMMA DIAMONDS LTD**

**Abbreviated Accounts**

**31 July 2014**

## Abbreviated Balance Sheet as at 31 July 2014

|                                                       | <i>Notes</i> | <i>2014</i>    |
|-------------------------------------------------------|--------------|----------------|
|                                                       |              | £              |
| <b>Current assets</b>                                 |              |                |
| Stocks                                                |              | 5,500          |
| Debtors                                               |              | 124,016        |
| Cash at bank and in hand                              |              | 50,774         |
|                                                       |              | <u>180,290</u> |
| <b>Creditors: amounts falling due within one year</b> |              | (149,606)      |
| <b>Net current assets (liabilities)</b>               |              | <u>30,684</u>  |
| <b>Total assets less current liabilities</b>          |              | <u>30,684</u>  |
| <b>Total net assets (liabilities)</b>                 |              | <u>30,684</u>  |
| <b>Capital and reserves</b>                           |              |                |
| Called up share capital                               | 2            | 300            |
| Profit and loss account                               |              | 30,384         |
| <b>Shareholders' funds</b>                            |              | <u>30,684</u>  |

- For the year ending 31 July 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 9 April 2015

And signed on their behalf by:

**M Mandel, Director**

**Notes to the Abbreviated Accounts for the period ended 31 July 2014****1 Accounting Policies****Basis of measurement and preparation of accounts**

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 policy**

Turnover represents net invoiced sales excluding VAT.

**2 Called Up Share Capital**

Allotted, called up and fully paid:

|                                | <i>2014</i> |
|--------------------------------|-------------|
|                                | <i>£</i>    |
| 300 Ordinary shares of £1 each | 300         |

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