

**EMERALD DOMESTIC AND COMMERCIAL CLEANING SERVICES  
LIMITED**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 30 NOVEMBER 2007**



**FRENCH DUNCAN INCORPORATING O'SULLIVAN CLEARY**

Chartered Accountants  
85 Glasgow Road  
Dumbarton  
G82 1RE

# EMERALD DOMESTIC AND COMMERCIAL CLEANING SERVICES LIMITED

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# EMERALD DOMESTIC AND COMMERCIAL CLEANING SERVICES LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 30 NOVEMBER 2007

|                                                       | Notes | 2007<br>£ | £        | 2006<br>£ | £     |
|-------------------------------------------------------|-------|-----------|----------|-----------|-------|
| <b>Fixed assets</b>                                   |       |           |          |           |       |
| Intangible assets                                     | 2     | 18,526    |          |           |       |
| Tangible assets                                       | 2     | 8,125     |          |           |       |
|                                                       |       |           |          |           |       |
|                                                       |       |           | 26,651   |           |       |
| <b>Current assets</b>                                 |       |           |          |           |       |
| Stocks                                                |       | 700       |          | 4,500     |       |
| Debtors                                               |       | 25,332    |          | 5,291     |       |
|                                                       |       |           |          |           |       |
|                                                       |       | 26,032    |          | 9,791     |       |
| <b>Creditors, amounts falling due within one year</b> |       |           |          |           |       |
|                                                       |       | (48,336)  |          | (5,657)   |       |
| <b>Net current (liabilities)/assets</b>               |       |           | (22,304) |           | 4,134 |
| <b>Total assets less current liabilities</b>          |       |           | 4,347    |           | 4,134 |
| <b>Capital and reserves</b>                           |       |           |          |           |       |
| Called up share capital                               | 3     | 8         |          | 2         |       |
| Profit and loss account                               |       | 4,339     |          | 4,132     |       |
| <b>Shareholders' funds</b>                            |       |           | 4,347    |           | 4,134 |

In preparing these abbreviated accounts

- (a) The directors are of the opinion that the company is entitled to the exemption from audit conferred by Section 249A(1) of the Companies Act 1985,
- (b) No notice has been deposited under Section 249B(2) of the Companies Act 1985, and
- (c) The directors acknowledge their responsibilities for
  - (i) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985, and
  - (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226, and which otherwise comply with the requirements of this Act relating to accounts, 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

Approved by the Board for issue on 12 May 2008

  
Mr James Flynn  
Director

# EMERALD DOMESTIC AND COMMERCIAL CLEANING SERVICES LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2007

### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

#### 1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated)

#### 1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts

#### 1.4 Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life

#### 1.5 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 less estimated residual value of each asset over its expected useful life, as follows

|                                |                      |
|--------------------------------|----------------------|
| Fixtures, fittings & equipment | 25% Reducing balance |
| Motor vehicles                 | 25% Reducing balance |

### 2 Fixed assets

|                       | Intangible<br>assets<br>£ | Tangible<br>assets<br>£ | Total<br>£ |
|-----------------------|---------------------------|-------------------------|------------|
| <b>Cost</b>           |                           |                         |            |
| At 1 December 2006    |                           |                         |            |
| Additions             | 19,500                    | 9,500                   | 29,000     |
| At 30 November 2007   | 19,500                    | 9,500                   | 29,000     |
| <b>Depreciation</b>   |                           |                         |            |
| At 1 December 2006    |                           |                         |            |
| Charge for the year   | 974                       | 1,375                   | 2,349      |
| At 30 November 2007   | 974                       | 1,375                   | 2,349      |
| <b>Net book value</b> |                           |                         |            |
| At 30 November 2007   | 18,526                    | 8,125                   | 26,651     |

# EMERALD DOMESTIC AND COMMERCIAL CLEANING SERVICES LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2007

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| 3 | Share capital                             | 2007<br>£         | 2006<br>£         |
|---|-------------------------------------------|-------------------|-------------------|
|   | <b>Authorised</b>                         |                   |                   |
|   | 100 Ordinary shares of £1 each            | 100               | 100               |
|   |                                           | <u>          </u> | <u>          </u> |
|   | <b>Allotted, called up and fully paid</b> |                   |                   |
|   | 8 Ordinary shares of £1 each              | 8                 | 2                 |
|   |                                           | <u>          </u> | <u>          </u> |