
**EMERALD DOMESTIC AND COMMERCIAL CLEANING SERVICES
LIMITED**

UNAUDITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2013

Amended

SATURDAY



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SCT

26/04/2014

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COMPANIES HOUSE

EMERALD DOMESTIC AND COMMERCIAL CLEANING SERVICES LIMITED
REGISTERED NUMBER: SC259752

ABBREVIATED BALANCE SHEET
AS AT 30 NOVEMBER 2013

	Note	£	2013 £	£	2012 £
FIXED ASSETS					
Intangible assets	2		12,677		13,652
Tangible assets	3		12,569		16,759
			<u>25,246</u>		<u>30,411</u>
CURRENT ASSETS					
Stocks		15,500		20,500	
Debtors	4	34,435		21,325	
Cash at bank		6,683		5,542	
		<u>56,618</u>		<u>47,367</u>	
CREDITORS: amounts falling due within one year		<u>(65,312)</u>		<u>(101,868)</u>	
NET CURRENT LIABILITIES			<u>(8,694)</u>		<u>(54,501)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>16,552</u>		<u>(24,090)</u>
CREDITORS: amounts falling due after more than one year			<u>(21,571)</u>		<u>(28,749)</u>
NET LIABILITIES			<u>(5,019)</u>		<u>(52,839)</u>
CAPITAL AND RESERVES					
Called up share capital	5		8		8
Profit and loss account			<u>(5,027)</u>		<u>(52,847)</u>
SHAREHOLDERS' DEFICIT			<u>(5,019)</u>		<u>(52,839)</u>

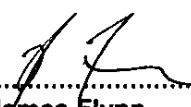
The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities 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 30 November 2013 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.

EMERALD DOMESTIC AND COMMERCIAL CLEANING SERVICES LIMITED

**ABBREVIATED BALANCE SHEET (continued)
AS AT 30 NOVEMBER 2013**

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 by:


.....
Mr James Flynn
Director

Date: 3 April 2014

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

EMERALD DOMESTIC AND COMMERCIAL CLEANING SERVICES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2013

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).

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 Intangible fixed assets and amortisation

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the identifiable assets and liabilities. It is amortised to the Profit and loss account over its estimated economic life.

1.4 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 & machinery	- 25% Reducing balance
Motor vehicles	- 25% Reducing balance
Fixtures & fittings	- 25% Reducing balance

2. INTANGIBLE FIXED ASSETS

	£
Cost	
At 1 December 2012 and 30 November 2013	19,500
Amortisation	
At 1 December 2012	5,848
Charge for the year	975
At 30 November 2013	6,823
Net book value	
At 30 November 2013	12,677
At 30 November 2012	13,652

EMERALD DOMESTIC AND COMMERCIAL CLEANING SERVICES LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2013**

3. TANGIBLE FIXED ASSETS

	£
Cost	
At 1 December 2012 and 30 November 2013	33,066
Depreciation	
At 1 December 2012	16,307
Charge for the year	4,190
At 30 November 2013	20,497
Net book value	
At 30 November 2013	12,569
At 30 November 2012	16,759

4. DEBTORS

Included within other debtors due within one year is a loan to Mr James Flynn, a director, amounting to £7000 (2012 - £0). Amounts repaid during the year totalled £NIL, however, the debt was settled shortly after the year end. The main conditions were as follows:
The loan is interest free and repayable on demand.

5. SHARE CAPITAL

	2013 £	2012 £
Authorised		
Allotted, called up and fully paid		
8 Ordinary shares shares of £1 each	8	8

6. RELATED PARTY TRANSACTIONS

	2013 £	2012 £
Intercompany loan	31,021	38,190

Other creditors of £31,021, (2012 - £38,190), are in respect of amounts due to No Graffiti (Scotland) Limited. Mr James Flynn, company director, is also the controlling party of this company.