

**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2014**  
**FOR**  
**EMERALD DOMESTIC AND COMMERCIAL CLEANING**  
**SERVICES LIMITED**

**EMERALD DOMESTIC AND COMMERCIAL CLEANING  
SERVICES LIMITED (REGISTERED NUMBER: SC259752)**

**CONTENTS OF THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 NOVEMBER 2014**

---

|                                          | <b>Page</b> |
|------------------------------------------|-------------|
| <b>Company Information</b>               | <b>1</b>    |
| <b>Abbreviated Balance Sheet</b>         | <b>2</b>    |
| <b>Notes to the Abbreviated Accounts</b> | <b>4</b>    |

---

**EMERALD DOMESTIC AND COMMERCIAL CLEANING  
SERVICES LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 NOVEMBER 2014**

---

**DIRECTORS:**

Mr J Flynn  
Mrs E Flynn

**SECRETARY:**

Mrs E Flynn

**REGISTERED OFFICE:**

137 Nobleston  
Bonhill  
Alexandria  
West Dunbartonshire  
G83 9DD

**REGISTERED NUMBER:**

SC259752 (Scotland)

**ACCOUNTANTS:**

French Duncan LLP  
Chartered Accountants  
85 Glasgow Road  
Dumbarton  
Dumbartonshire  
G82 1RE

**EMERALD DOMESTIC AND COMMERCIAL CLEANING  
SERVICES LIMITED (REGISTERED NUMBER: SC259752)**

**ABBREVIATED BALANCE SHEET  
30 NOVEMBER 2014**

|                                                  | Notes | 2014<br>£      | 2013<br>£      |
|--------------------------------------------------|-------|----------------|----------------|
| <b>FIXED ASSETS</b>                              |       |                |                |
| Intangible assets                                | 2     | 11,702         | 12,677         |
| Tangible assets                                  | 3     | 9,428          | 12,569         |
|                                                  |       | <u>21,130</u>  | <u>25,246</u>  |
| <b>CURRENT ASSETS</b>                            |       |                |                |
| Stocks                                           |       | 21,500         | 15,500         |
| Debtors                                          |       | 48,794         | 34,435         |
| Cash at bank                                     |       | 38,422         | 6,683          |
|                                                  |       | <u>108,716</u> | <u>56,618</u>  |
| <b>CREDITORS</b>                                 |       |                |                |
| Amounts falling due within one year              |       | (75,994)       | (60,485)       |
| <b>NET CURRENT ASSETS/(LIABILITIES)</b>          |       | <u>32,722</u>  | <u>(3,867)</u> |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | 53,852         | 21,379         |
| <b>CREDITORS</b>                                 |       |                |                |
| Amounts falling due after more than one<br>year  |       | (19,342)       | (26,397)       |
| <b>NET ASSETS/(LIABILITIES)</b>                  |       | <u>34,510</u>  | <u>(5,018)</u> |
| <b>CAPITAL AND RESERVES</b>                      |       |                |                |
| Called up share capital                          | 4     | 8              | 8              |
| Profit and loss account                          |       | 34,502         | (5,026)        |
| <b>SHAREHOLDERS' FUNDS</b>                       |       | <u>34,510</u>  | <u>(5,018)</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The notes form part of these abbreviated accounts

**EMERALD DOMESTIC AND COMMERCIAL CLEANING  
SERVICES LIMITED (REGISTERED NUMBER: SC259752)**

**ABBREVIATED BALANCE SHEET - continued  
30 NOVEMBER 2014**

---

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 18 February 2015 and were signed on its behalf by:

Mr J Flynn - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 NOVEMBER 2014**

---

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements 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 net invoiced sales of goods, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 0, is being amortised evenly over its estimated useful life of nil years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**EMERALD DOMESTIC AND COMMERCIAL CLEANING  
SERVICES LIMITED (REGISTERED NUMBER: SC259752)**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2014**

**2. INTANGIBLE FIXED ASSETS**

|                                            | <b>Total<br/>£</b> |
|--------------------------------------------|--------------------|
| <b>COST</b>                                |                    |
| At 1 December 2013<br>and 30 November 2014 | <u>19,500</u>      |
| <b>AMORTISATION</b>                        |                    |
| At 1 December 2013                         | 6,823              |
| Amortisation for year                      | <u>975</u>         |
| At 30 November 2014                        | <u>7,798</u>       |
| <b>NET BOOK VALUE</b>                      |                    |
| At 30 November 2014                        | <u>11,702</u>      |
| At 30 November 2013                        | <u>12,677</u>      |

**3. TANGIBLE FIXED ASSETS**

|                                            | <b>Total<br/>£</b> |
|--------------------------------------------|--------------------|
| <b>COST</b>                                |                    |
| At 1 December 2013<br>and 30 November 2014 | <u>33,066</u>      |
| <b>DEPRECIATION</b>                        |                    |
| At 1 December 2013                         | 20,497             |
| Charge for year                            | <u>3,141</u>       |
| At 30 November 2014                        | <u>23,638</u>      |
| <b>NET BOOK VALUE</b>                      |                    |
| At 30 November 2014                        | <u>9,428</u>       |
| At 30 November 2013                        | <u>12,569</u>      |

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

| Number: | Class:     | Nominal<br>value: | <b>2014<br/>£</b> | 2013<br>£ |
|---------|------------|-------------------|-------------------|-----------|
| 8       | Authorised | 1                 | <u>8</u>          | <u>8</u>  |

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.