Registered Number SC276848

E M Contracting Services Ltd

Abbreviated Accounts

31 March 2012

Company Information

Registered Office:
19 Tall Pines
Banchory
Aberdeenshire
AB31 5ZY

Reporting Accountants:
The Grant Considine Partnership

Chartered Accountants
46 High Street
Banchory
Aberdeenshire
AB31 5SR

E M Contracting Services Ltd **Registered Number SC276848**

Balance Sheet as at 31 March 2012

	Notes	2012		2011	
		£	£	£	£
Fixed assets					
Tangible	2		630		937
			630		937
Current assets					
Debtors		36,775		35,474	
Cash at bank and in hand		1,998		6,333	
Total current assets		38,773		41,807	
Creditors: amounts falling due within one year		(36,028)		(35,073)	
Net current assets (liabilities)			2,745		6,734
Total assets less current liabilities			3,375		7,671
Total net assets (liabilities)			3,375		7,671
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			3,275		7,571
Shareholders funds			3,375		7,671

a. For the year ending 31 March 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 31 October 2012

And signed on their behalf by:
E J Marnoch, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 31 March 2012

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 services, excluding value added tax.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. Deferred tax is not recognised when assets are revalued unless, by the balance sheet date, the company has entered into a binding agreement to sell the assets and recognised the gains and losses expected to arise on sale or where assets have been sold and it is expected that the taxable gain will be rolled over into a replacement asset.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Computer equipment	33% on cost

2 **Tangible fixed assets**

	Total
Cost	**£**
At 01 April 2011	2,602
Additions	90
At 31 March 2012	2,692
Depreciation	
At 01 April 2011	1,665
Charge for year	397
At 31 March 2012	2,062
Net Book Value	
At 31 March 2012	630
At 31 March 2011	937

3 **Share capital**

	2012	2011
	£	£
Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100

4 **Transactions with directors**

E J Marnoch had a loan during the year. The balance at 31 March 2012 was £- (1 April 2011 - £(858)), £858 was advanced during the year.

5 **RELATED PARTY DISCLOSURES**

During the year, dividends of £100,395 (2011 £-) were paid to the directors The company provided a loan to Direct Response Publishing Ltd of £9,637. E Marnoch, the sole Director of EM Contracting Services Limited, owns 10% of this company and Mrs L Marnoch, the Company Secretary, owns 90% of this company.