**Registered Number SC278736**

# EMRALEC LTD.

## Abbreviated Accounts

## 31 January 2016

**EMRALEC LTD.** **Registered Number SC278736**

## Abbreviated Balance Sheet as at 31 January 2016

| | *Notes* | *2016* | *2015* |
|---|---|---|---|
| | | £ | £ |
| **Fixed assets** | | | |
| Tangible assets | 2 | 3,912 | - |
| | | 3,912 | - |
| **Current assets** | | | |
| Debtors | | 12,575 | 2,810 |
| Cash at bank and in hand | | 21,207 | 27,181 |
| | | 33,782 | 29,991 |
| **Creditors: amounts falling due within one year** | | (21,489) | (29,137) |
| **Net current assets (liabilities)** | | 12,293 | 854 |
| **Total assets less current liabilities** | | 16,205 | 854 |
| **Total net assets (liabilities)** | | 16,205 | 854 |
| **Capital and reserves** | | | |
| Called up share capital | | 100 | 100 |
| Profit and loss account | | 16,105 | 754 |
| **Shareholders' funds** | | 16,205 | 854 |

- For the year ending 31 January 2016 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 18 April 2016

And signed on their behalf by:
**W Robin Halliday, Director**

## Notes to the Abbreviated Accounts for the period ended 31 January 2016

### 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 sales to external third parties at invoiced amounts excluding value added tax.

**Tangible assets depreciation policy**

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery 25% Straight line

### 2 Tangible fixed assets

| | £ |
|---|---|
| **Cost** | |
| At 1 February 2015 | 29,596 |
| Additions | 5,216 |
| Disposals | - |
| Revaluations | - |
| Transfers | - |
| At 31 January 2016 | 34,812 |
| **Depreciation** | |
| At 1 February 2015 | 29,596 |
| Charge for the year | 1,304 |
| On disposals | - |
| At 31 January 2016 | 30,900 |
| **Net book values** | |
| At 31 January 2016 | 3,912 |
| At 31 January 2015 | 0 |

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