Registered Number SC291393

YELLOW VENDING LIMITED

Abbreviated Accounts

31 December 2012

YELLOW VENDING LIMITED **Registered Number SC291393**

Abbreviated Balance Sheet as at 31 December 2012

	Notes	*2012*	*2011*
		£	£
Fixed assets			
Intangible assets	2	11,400	15,200
Tangible assets	3	9,449	14,362
		20,849	29,562
Current assets			
Stocks		4,000	4,000
Debtors		4,918	7,111
Cash at bank and in hand		30,442	16,254
		39,360	27,365
Creditors: amounts falling due within one year		(59,252)	(55,892)
Net current assets (liabilities)		(19,892)	(28,527)
Total assets less current liabilities		957	1,035
Total net assets (liabilities)		957	1,035
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		857	935
Shareholders' funds		957	1,035

- For the year ending 31 December 2012 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 29 September 2013

And signed on their behalf by:
A Crawford, Director

Notes to the Abbreviated Accounts for the period ended 31 December 2012

1 Accounting Policies

Basis of measurement and preparation of accounts
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).

Turnover policy
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.

Tangible assets depreciation policy
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 - 20/33% straight line
Motor vehicles - 25% straight line
Fixtures & fittings - 20% straight line

Intangible assets amortisation policy
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.

Amortisation is provided at the following rates:

Goodwill - 10% straight line

Other accounting policies
Stocks
Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2 Intangible fixed assets

	£
Cost	
At 1 January 2012	38,000
Additions	-
Disposals	-

Revaluations	-
Transfers	-
At 31 December 2012	38,000
Amortisation	
At 1 January 2012	22,800
Charge for the year	3,800
On disposals	-
At 31 December 2012	26,600
Net book values	
At 31 December 2012	11,400
At 31 December 2011	15,200

3 **Tangible fixed assets**

	£
Cost	
At 1 January 2012	84,390
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2012	84,390
Depreciation	
At 1 January 2012	70,028
Charge for the year	4,913
On disposals	-
At 31 December 2012	74,941
Net book values	
At 31 December 2012	9,449
At 31 December 2011	14,362

4 **Called Up Share Capital**

Allotted, called up and fully paid:

	2012	*2011*
	£	£
100 Ordinary shares of £1 each	100	100

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