Registered Number SC401564

Western Emerald Limited

Abbreviated Accounts

30 June 2012

Western Emerald Limited **Registered Number SC401564**

Company Information

Registered Office:
6 Bon Accord Square
Aberdeen
AB11 6XU

Reporting Accountants:
Bon Accord Accountancy Limited

R & A House
Blackburn Business Park
Woodburn Road
Blackburn
Aberdeenshire
AB21 0PS

Western Emerald Limited **Registered Number SC401564**

Balance Sheet as at 30 June 2012

	Notes	2012	
		£	£
Fixed assets			
Tangible	2		535
			535
Current assets			
Debtors		16,497	
Cash at bank and in hand		45,307	
Total current assets		61,804	
Creditors: amounts falling due within one year		(23,603)	
Net current assets (liabilities)			38,201
Total assets less current liabilities			38,736
Total net assets (liabilities)			38,736
Capital and reserves			
Called up share capital	3		1
Profit and loss account			38,735
Shareholders funds			38,736

a. For the year ending 30 June 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 06 February 2013

And signed on their behalf by:
R Burke, 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 30 June 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 gross invoiced sales of services, including 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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

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	**£**
Additions	798
At 30 June 2012	798
Depreciation	
Charge for year	263
At 30 June 2012	263
Net Book Value	
At 30 June 2012	535

3 **Share capital**

	2012
	£

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

Ordinary shares issued in the year:

1 Ordinary shares of £1 each were issued in the year with a nominal value of £1, for a consideration of £1