REGISTERED NUMBER: SC401564 (Scotland)

ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2016

FOR

WESTERN EMERALD LIMITED

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FOR THE YEAR ENDED 30 JUNE 2016

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WESTERN EMERALD LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2016

DIRECTORS:	R Burke Mrs L Burke
SECRETARY:	Mrs L Burke
REGISTERED OFFICE:	36 Forbesfield Road Aberdeen AB15 4PA
REGISTERED NUMBER:	SC401564 (Scotland)
ACCOUNTANTS:	Bon Accord Accountancy Limited 71 Charleston Road North Cove Aberdeen Aberdeenshire AB12 3SZ

ABBREVIATED BALANCE SHEET
30 JUNE 2016

	Notes	30.6.16 £	£	30.6.15 £	£
FIXED ASSETS					
Tangible assets	2		456		141
Investments	3		3,990		3,990
			4,446		4,131
CURRENT ASSETS					
Debtors		440		9,803	
Investments		45,000		45,000	
Cash at bank		15,225		42,283	
		60,665		97,086	
CREDITORS					
Amounts falling due within one year		6,843		24,861	
NET CURRENT ASSETS			53,822		72,225
TOTAL ASSETS LESS CURRENT LIABILITIES			58,268		76,356
CAPITAL AND RESERVES					
Called up share capital	4		2		2
Profit and loss account			58,266		76,354
SHAREHOLDERS' FUNDS			58,268		76,356

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2016 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

(b) 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.

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 6 March 2017 and were signed on its behalf by:

R Burke - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2016

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 January 2015).

Turnover
Turnover represents gross invoiced sales of services, including value added tax.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

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.

2. TANGIBLE FIXED ASSETS

	Total
	£
COST	
At 1 July 2015	1,218
Additions	680
At 30 June 2016	1,898
DEPRECIATION	
At 1 July 2015	1,077
Charge for year	365
At 30 June 2016	1,442
NET BOOK VALUE	
At 30 June 2016	456
At 30 June 2015	141

3. FIXED ASSET INVESTMENTS

Investments (neither listed nor unlisted) were as follows:

	30.6.16	30.6.15
	£	£
Artwork	3,990	3,990

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.6.16	30.6.15
			£	£
2	Ordinary	£1	2	2

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.