Registration number: SC415166

EMLD Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2016

Lime Blue Accountancy Ltd
8 Albert Street
Aberdeen
AB25 1XQ

EMLD Ltd
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EMLD Ltd
(Registration number: SC415166)
Abbreviated Balance Sheet at 31 March 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets		-	183
Current assets			
Debtors		21,121	17,885
Cash at bank and in hand		2,214	4,327
		23,335	22,212
Creditors: Amounts falling due within one year		(13,899)	(9,457)
Net current assets		9,436	12,755
Net assets		9,436	12,938
Capital and reserves			
Called up share capital	3	10	10
Profit and loss account		9,426	12,928
Shareholders' funds		9,436	12,938

For the year ending 31 March 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 director acknowledges her 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 director on 4 July 2016

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JI Royce
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

1 Accounting policies

Basis of preparation

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 January 2015).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	33% on cost

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 April 2015	1,467	1,467
At 31 March 2016	1,467	1,467
Depreciation		
At 1 April 2015	1,284	1,284
Charge for the year	183	183
At 31 March 2016	1,467	1,467
Net book value		
At 31 March 2016	-	-
At 31 March 2015	183	183

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary of £1 each	10	10	10	10

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