

EMMATT CONSTRUCTION LTD

**Company Registration Number:
SC474792 (Scotland)**

Unaudited abridged accounts for the year ended 31 May 2019

Period of accounts

Start date: 01 June 2018

End date: 31 May 2019

EMMATT CONSTRUCTION LTD

Contents of the Financial Statements for the Period Ended 31 May 2019

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EMMATT CONSTRUCTION LTD

Balance sheet

As at 31 May 2019

	<i>Notes</i>	2019	2018
		£	£
Fixed assets			
Tangible assets:	2	198,905	237,585
Total fixed assets:		198,905	237,585
Current assets			
Debtors:		169,538	246,196
Cash at bank and in hand:		79,955	93,817
Total current assets:		249,493	340,013
Creditors: amounts falling due within one year:		(163,376)	(125,446)
Net current assets (liabilities):		86,117	214,567
Total assets less current liabilities:		285,022	452,152
Creditors: amounts falling due after more than one year:		(71,058)	(127,263)
Total net assets (liabilities):		213,964	324,889
Capital and reserves			
Called up share capital:		100	100
Profit and loss account:		213,864	324,789
Shareholders funds:		213,964	324,889

The notes form part of these financial statements

EMMATT CONSTRUCTION LTD

Balance sheet statements

For the year ending 31 May 2019 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.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A).

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit & loss account.

**This report was approved by the board of directors on 09 December 2019
and signed on behalf of the board by:**

Name: Matthew Daniel Donaghy
Status: Director

The notes form part of these financial statements

EMMATT CONSTRUCTION LTD

Notes to the Financial Statements

for the Period Ended 31 May 2019

1. Accounting policies

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

Turnover policy

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets and depreciation policy

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows Plant and Machinery 25% Reducing Balance

Other accounting policies

Provisions are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably

EMMATT CONSTRUCTION LTD

Notes to the Financial Statements for the Period Ended 31 May 2019

2. Tangible Assets

	Total
Cost	£
At 01 June 2018	376,516
Additions	17,507
At 31 May 2019	<u>394,023</u>
Depreciation	
At 01 June 2018	138,931
Charge for year	56,187
At 31 May 2019	<u>195,118</u>
Net book value	
At 31 May 2019	<u>198,905</u>
At 31 May 2018	<u>237,585</u>

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.