Registered Number SC487588

ETM (UK) LTD

Abbreviated Accounts

30 September 2016

ETM (UK) LTD **Registered Number SC487588**

Abbreviated Balance Sheet as at 30 September 2016

	Notes	*2016*	*2015*
		£	£
Fixed assets			
Intangible assets	2	3,000	4,000
Tangible assets	3	1,293	-
		4,293	4,000
Current assets			
Stocks		36,483	20,513
Debtors		62,644	18,720
Cash at bank and in hand		16,046	21,715
		115,173	60,948
Creditors: amounts falling due within one year	4	(80,771)	(46,634)
Net current assets (liabilities)		34,402	14,314
Total assets less current liabilities		38,695	18,314
Creditors: amounts falling due after more than one year	4	(4,213)	(14,112)
Total net assets (liabilities)		34,482	4,202
Capital and reserves			
Called up share capital	5	100	100
Profit and loss account		34,382	4,102
Shareholders' funds		34,482	4,202

- For the year ending 30 September 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 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 20 February 2017

And signed on their behalf by:
A MURNEY, Director

Notes to the Abbreviated Accounts for the period ended 30 September 2016

1 Accounting Policies

Basis of measurement and preparation of accounts
The accounts 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 - represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Tangible assets depreciation policy
Depreciation - has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant & Machinery - 25% reducing balance

Other accounting policies
Stocks - stock is valued at the lower of cost and net realisable value.

Leasing and hire purchase commitments - Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Intangible fixed assets

	£
Cost	
At 1 October 2015	5,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2016	5,000
Amortisation	
At 1 October 2015	1,000

Charge for the year	1,000
On disposals	-
At 30 September 2016	2,000
Net book values	
At 30 September 2016	3,000
At 30 September 2015	4,000

3 **Tangible fixed assets**

	£
Cost	
At 1 October 2015	-
Additions	1,724
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2016	1,724
Depreciation	
At 1 October 2015	-
Charge for the year	431
On disposals	-
At 30 September 2016	431
Net book values	
At 30 September 2016	1,293
At 30 September 2015	-

4 **Creditors**

	2016	*2015*
	£	*£*
Secured Debts	12,213	22,112

5 **Called Up Share Capital**

Allotted, called up and fully paid:

	2016	*2015*
	£	*£*
100 Ordinary shares of £1 each	100	100

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