

**Abbreviated Unaudited Accounts**

**for the Period 1 April 2013 to 31 May 2014**

**for**

**Emma Whitelaw Limited**

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**for the Period 1 April 2013 to 31 May 2014**

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**Emma Whitelaw Limited**

**Company Information**

**for the Period 1 April 2013 to 31 May 2014**

**DIRECTORS:**

Ms E L Whitelaw  
Mrs A M Whitelaw

**SECRETARY:**

Ms E L Whitelaw

**REGISTERED OFFICE:**

Derryfield Cottage Derryfields  
Ashton Keynes  
Swindon  
England  
SN6 6PA

**REGISTERED NUMBER:**

04154357 (England and Wales)

**ACCOUNTANTS:**

Kingsly Accounting LLP  
Kingsley House  
Church Lane  
Shurdington  
Cheltenham  
Gloucestershire  
GL51 4TQ

**Abbreviated Balance Sheet**  
**31 May 2014**

	Notes	31.5.14 £	£	31.3.13 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		565		217,279
<b>CURRENT ASSETS</b>					
Stocks		-		20,036	
Debtors	3	5,200		4,590	
Cash at bank and in hand		107,632		178,218	
		<u>112,832</u>		<u>202,844</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>33,536</u>		<u>43,234</u>	
<b>NET CURRENT ASSETS</b>			<u>79,296</u>		<u>159,610</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			79,861		376,889
<b>PROVISIONS FOR LIABILITIES</b>			-		9,345
<b>NET ASSETS</b>			<u>79,861</u>		<u>367,544</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		659,584		659,584
Profit and loss account			<u>(579,723)</u>		<u>(292,040)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>79,861</u>		<u>367,544</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 May 2014.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 May 2014 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 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.
- (b)

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 31 July 2014 and were signed on its behalf by:

Ms E L Whitelaw - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts  
for the Period 1 April 2013 to 31 May 2014**

**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 net invoiced sales of goods and services, excluding 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.

Improvements to property	- No charge
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 15% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2013	672,258
Additions	699
Disposals	(672,258)
At 31 May 2014	699
<b>DEPRECIATION</b>	
At 1 April 2013	454,979
Charge for period	24,226
Eliminated on disposal	(479,071)
At 31 May 2014	134
<b>NET BOOK VALUE</b>	
At 31 May 2014	565
At 31 March 2013	217,279

**3. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

The aggregate total of debtors falling due after more than one year is £ 5,200

**Notes to the Abbreviated Accounts - continued**  
**for the Period 1 April 2013 to 31 May 2014**

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.5.14 £	31.3.13 £
395,750	"A" Ordinary	£1	395,750	395,750
263,834	"B" Ordinary	£1	<u>263,834</u>	<u>263,834</u>
			<u>659,584</u>	<u>659,584</u>

**5. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

Included within creditors is an interest free loan of £8,335 from the director Ms E L Whitelaw. This loan has no repayment terms.

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.