

**Registered Number 06452401**

**EMERALD TRAINING & CONSULTANCY LIMITED**

**Abbreviated Accounts**

**31 December 2012**

## Abbreviated Balance Sheet as at 31 December 2012

	<i>Notes</i>	<i>2012</i>	<i>2011</i>
		£	£
<b>Fixed assets</b>			
Tangible assets	2	1,779	2,423
		<u>1,779</u>	<u>2,423</u>
<b>Current assets</b>			
Debtors		3,820	3,624
Cash at bank and in hand		136	2,288
		<u>3,956</u>	<u>5,912</u>
<b>Creditors: amounts falling due within one year</b>		<u>(35,861)</u>	<u>(25,453)</u>
<b>Net current assets (liabilities)</b>		<u>(31,905)</u>	<u>(19,541)</u>
<b>Total assets less current liabilities</b>		<u>(30,126)</u>	<u>(17,118)</u>
<b>Total net assets (liabilities)</b>		<u>(30,126)</u>	<u>(17,118)</u>
<b>Capital and reserves</b>			
Called up share capital	3	1	1
Profit and loss account		(30,127)	(17,119)
<b>Shareholders' funds</b>		<u>(30,126)</u>	<u>(17,118)</u>

- For the year ending 31 December 2012 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 13 September 2013

And signed on their behalf by:

**Orla Moran, Director**

**Notes to the Abbreviated Accounts for the period ended 31 December 2012****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.

These financial statements have been prepared on a going concern basis which assumes that the company will continue in operational existence for the foreseeable future. The validity of this assumption is dependent upon the continued support from the company's sole director and shareholder.

The director has indicated that continued funding will be provided to support the company for the foreseeable future and to enable it to meet its day-to-day commitments from cash flows. As a consequence, the director believes that the company is well placed to manage its business risks successfully despite the current uncertain economic outlook. As such, the director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, she continues to adopt the going concern basis in preparing the annual report and accounts.

If the company were unable to trade, adjustments would have to be made to reduce the value of the assets to their recoverable amounts, to provide for further liabilities that might arise and to reclassify fixed assets and long term liabilities as current assets and liabilities.

**Tangible assets depreciation policy**

Computer Equipment - 33% Reducing Balance

Fixtures, fittings & equipment - 25% Reducing Balance

**2 Tangible fixed assets**

	£
<b>Cost</b>	
At 1 January 2012	7,154
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2012	<u>7,154</u>
<b>Depreciation</b>	
At 1 January 2012	4,731
Charge for the year	644
On disposals	<u>-</u>

At 31 December 2012	<u>5,375</u>
<b>Net book values</b>	
At 31 December 2012	<u>1,779</u>
At 31 December 2011	<u>2,423</u>

### 3 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2012</i>	<i>2011</i>
	<i>£</i>	<i>£</i>
1 Ordinary shares of £1 each	1	1

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