

Company Registration No. 06452401 (England and Wales)

EMERALD TRAINING & CONSULTANCY LTD
UNAUDITED ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2013

EMERALD TRAINING & CONSULTANCY LTD

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EMERALD TRAINING & CONSULTANCY LTD

ABBREVIATED BALANCE SHEET

AS AT 31 DECEMBER 2013

	Notes	2013 £	£	2012 £	£
Fixed assets					
Tangible assets	2		1,306		1,779
Current assets					
Debtors		6,244		4,354	
Cash at bank and in hand		24,323		136	
		<u>30,567</u>		<u>4,490</u>	
Creditors: amounts falling due within one year		<u>(16,228)</u>		<u>(28,938)</u>	
Net current assets/(liabilities)			14,339		(24,448)
Total assets less current liabilities			<u>15,645</u>		<u>(22,669)</u>
Capital and reserves					
Called up share capital	3		2		1
Profit and loss account			15,643		(22,670)
Shareholders' funds			<u>15,645</u>		<u>(22,669)</u>

For the financial year ended 31 December 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 31 October 2014

D O'Connor
Director

Company Registration No. 06452401

EMERALD TRAINING & CONSULTANCY LTD

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2013

1 Accounting policies

1.1 Accounting convention

The financial statements are 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.

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Computer equipment	33% Reducing Balance
Fixtures, fittings & equipment	25% Reducing Balance

2 Fixed assets

	Tangible assets
	£
Cost	
At 1 January 2013 & at 31 December 2013	7,154
Depreciation	
At 1 January 2013	5,375
Charge for the year	473
At 31 December 2013	5,848
Net book value	
At 31 December 2013	1,306
At 31 December 2012	1,779

EMERALD TRAINING & CONSULTANCY LTD

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

3	Share capital	2013	2012
		£	£
	Allotted, called up and fully paid		
	2 Ordinary Shares of £1 each	2	1
		<u> </u>	<u> </u>

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