

# Emma Ruth Developments Limited

Unaudited Abbreviated Accounts

for the Period from 1 November 2015 to 30 October 2016

LHP  
Chartered Accountants  
Gwynne House  
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SA31 3JX

**Emma Ruth Developments Limited**  
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**Emma Ruth Developments Limited**  
**(Registration number: 08569482)**  
**Abbreviated Balance Sheet at 30 October 2016**

	Note	30 October 2016 £	31 October 2015 £
<b>Fixed assets</b>			
Tangible fixed assets		949	1,265
<b>Current assets</b>			
Stocks		296,639	370,639
Cash at bank and in hand		23,619	101
		320,258	370,740
Creditors: Amounts falling due within one year		(316,919)	(381,063)
Net current assets/(liabilities)		3,339	(10,323)
Net assets/(liabilities)		4,288	(9,058)
<b>Capital and reserves</b>			
Called up share capital	<u>3</u>	100	100
Profit and loss account		4,188	(9,158)
Shareholders' funds/(deficit)		4,288	(9,058)

For the year ending 30 October 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 director acknowledges her 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 director on 26 October 2017

.....  
Mrs Emma Ruth Norman  
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

**Emma Ruth Developments Limited**  
**Notes to the Abbreviated Accounts for the Period from 1 November 2015 to 30 October 2016**  
*..... continued*

**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

**Turnover**

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	reducing balance basis @ 25% pa

**Work in progress**

Work in progress is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

**Emma Ruth Developments Limited**  
**Notes to the Abbreviated Accounts for the Period from 1 November 2015 to 30 October 2016**  
..... continued

**2 Fixed assets**

	<b>Tangible assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 November 2015	2,250	2,250
At 30 October 2016	2,250	2,250
<b>Depreciation</b>		
At 1 November 2015	985	985
Charge for the period	316	316
At 30 October 2016	1,301	1,301
<b>Net book value</b>		
At 30 October 2016	949	949
At 31 October 2015	1,265	1,265

**3 Share capital**

**Allotted, called up and fully paid shares**

	<b>30 October 2016</b>		<b>31 October 2015</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary shares of £1 each	100	100	100	100

**4 Related party transactions**

**Director's advances and credits**

	<b>1 November 2015 to 30 October 2016 Advance/ Credit £</b>		<b>1 November 2015 to 30 October 2016 Repaid £</b>		<b>Year ended 31 October 2015 Advance/ Credit £</b>		<b>Year ended 31 October 2015 Repaid £</b>
<b>Mrs Emma Ruth Norman</b>							
No interest is charged on credit balances.	(315,584)	-	(380,563)	-			