Registered number
09271875

Emerald IP Limited

Unaudited Filleted Accounts

31 August 2017

Emerald IP Limited

Registered number: 09271875

Balance Sheet

as at 31 August 2017

	Notes		2017		2016
			£		£
Creditors: amounts falling due within one year	3	(9,846)		(9,846)	
Net current liabilities			(9,846)		(9,846)
Net liabilities			(9,846)		(9,846)
Capital and reserves					
Called up share capital			100		100
Profit and loss account			(9,946)		(9,946)
Shareholders' funds			(9,846)		(9,846)

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Ms H McCormack

Director

Approved by the board on 4 May 2018

Emerald IP Limited

Notes to the Accounts

for the year ended 31 August 2017

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Going concern

The directors consider the going concern basis to be appropriate as they will provide financial support to the company as required to enable it to meet its liabilities.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

2 Intangible fixed assets

	£
Development:	
Cost	
At 1 September 2016	9,946
At 31 August 2017	9,946
Amortisation	
At 1 September 2016	9,946
At 31 August 2017	9,946
Net book value	
At 31 August 2017	-

3 Creditors: amounts falling due within one year

	2017	2016
	£	£
Directors' loan accounts	9,846	9,846

4 Controlling party

The company is under the control of Mr S Wardlaw by virtue of his majority shareholding.

5 Other information

Emerald IP Limited is a private company limited by shares and incorporated in England. Its registered office is:

LF 2.4

The Leathermarket

11-13 Weston Street

London

SE1 3ER