

COMPANY REGISTRATION NUMBER 4853652

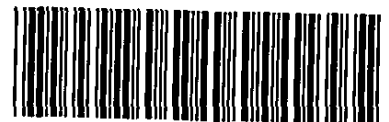
EMCAT LIMITED
ABBREVIATED ACCOUNTS
31 JULY 2010

Amending

YEOMANS & STANIFORTH LLP

Vicarage Corner House
219 Burton Road
Derby
DE23 6AE

MONDAY



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COMPANIES HOUSE

EMCAT LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 JULY 2010

CONTENTS

PAGE

Abbreviated balance sheet

1

Notes to the abbreviated accounts

3

EMCAT LIMITED

ABBREVIATED BALANCE SHEET

31 JULY 2010

	Note	2010 £	2009 £
FIXED ASSETS	2		
Intangible assets		23,400	25,200
Tangible assets		<u>20,300</u>	<u>22,613</u>
		<u>43,700</u>	<u>47,813</u>
CURRENT ASSETS			
Stocks		24,246	24,995
Debtors		88,762	51,775
Cash at bank and in hand		<u>803</u>	<u>43</u>
		<u>113,811</u>	<u>76,813</u>
CREDITORS: Amounts falling due within one year		<u>133,866</u>	<u>92,451</u>
NET CURRENT LIABILITIES		(20,055)	(15,638)
TOTAL ASSETS LESS CURRENT LIABILITIES		23,645	32,175
CREDITORS: Amounts falling due after more than one year		-	972
		<u>23,645</u>	<u>31,203</u>
CAPITAL AND RESERVES			
Called-up equity share capital	3	100	100
Profit and loss account		<u>23,545</u>	<u>31,103</u>
SHAREHOLDERS' FUNDS		<u>23,645</u>	<u>31,203</u>

The Balance sheet continues on the following page
The notes on pages 3 to 4 form part of these abbreviated accounts

EMCAT LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

31 JULY 2010

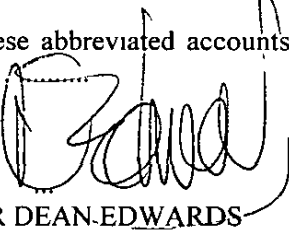
The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The director acknowledges his responsibility for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved and signed by the director and authorised for issue on 23/6/11

x 
MR DEAN EDWARDS

Company Registration Number 4853652

The notes on pages 3 to 4 form part of these abbreviated accounts

EMCAT LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 JULY 2010

1. ACCOUNTING POLICIES

Basis of accounting

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

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Goodwill - 5% straight line

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Computer	- 25% reducing balance
Fixtures & Fittings	- 25% reducing balance
Motor Vehicles	- 25% reducing balance
Equipment	- 15% 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

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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

EMCAT LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 JULY 2010

2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1 August 2009	36,000	45,220	81,220
Additions	–	4,170	4,170
At 31 July 2010	36,000	49,390	85,390
DEPRECIATION			
At 1 August 2009	10,800	22,607	33,407
Charge for year	1,800	6,483	8,283
At 31 July 2010	12,600	29,090	41,690
NET BOOK VALUE			
At 31 July 2010	23,400	20,300	43,700
At 31 July 2009	25,200	22,613	47,813

3. SHARE CAPITAL

Authorised share capital:

	2010 £	2009 £
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

Allotted, called up and fully paid:

	2010 No	£	2009 No	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>