

Abbreviated Accounts for the Year Ended 31 March 2013

for

Emos Holdings Limited



Emos Holdings Limited (Registered number: 05238318)

**Contents of the Abbreviated Accounts
for the Year Ended 31 March 2013**

	Page
Company Information	1
Report of the Independent Auditors on the Abbreviated Accounts	2
Abbreviated Balance Sheet	3
Notes to the Abbreviated Accounts	4

Emos Holdings Limited
Company Information
for the Year Ended 31 March 2013

DIRECTOR: Mr D Tilney

SECRETARY: Mrs M Tilney

REGISTERED OFFICE: Spectrum House
8 Woodlands Business Village
Coronation Road
Basingstoke
Hants
RG21 4JX

REGISTERED NUMBER: 05238318

AUDITORS: Fish Partnership LLP
Chartered Accountants
& Statutory Auditor
The Mill House
Boundary Road
Loudwater
High Wycombe
Bucks
HP10 9QN

**Report of the Independent Auditors to
Emos Holdings Limited
Under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages three to seven, together with the full financial statements of Emos Holdings Limited for the year ended 31 March 2013 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of director and auditors

The director is responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.

Martin Sheehy (Senior Statutory Auditor)
for and on behalf of Fish Partnership LLP
Chartered Accountants
& Statutory Auditor
The Mill House
Boundary Road
Loudwater
High Wycombe
Bucks
HP10 9QN

27 June 2013


Emos Holdings Limited (Registered number: 05238318)

**Abbreviated Balance Sheet
31 March 2013**

	Notes	2013	2012
		£	£
FIXED ASSETS			
Tangible assets	2	1,136,366	1,096,909
Investments	3	2,565,262	2,565,262
		<u>3,701,628</u>	<u>3,662,171</u>
CURRENT ASSETS			
Debtors		207,225	204,506
Cash at bank		513,409	645,444
		<u>720,634</u>	<u>849,950</u>
CREDITORS			
Amounts falling due within one year	4	3,274,561	3,304,785
NET CURRENT LIABILITIES		<u>(2,553,927)</u>	<u>(2,454,835)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,147,701	1,207,336
CREDITORS			
Amounts falling due after more than one year	4	(358,739)	(426,400)
PROVISIONS FOR LIABILITIES		<u>(3,064)</u>	<u>(4,188)</u>
NET ASSETS		<u><u>785,898</u></u>	<u><u>776,748</u></u>
CAPITAL AND RESERVES			
Called up share capital	5	1	1
Revaluation reserve		243,593	246,372
Profit and loss account		542,304	530,375
SHAREHOLDERS' FUNDS		<u><u>785,898</u></u>	<u><u>776,748</u></u>

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The financial statements were approved by the director on 25 June 2013 and were signed by



Mr D Tilney - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
for the Year Ended 31 March 2013**

1 ACCOUNTING POLICIES

Accounting convention

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)

Preparation of consolidated financial statements

In the opinion of the director, the company and its subsidiary undertakings comprise a small group. The company has therefore taken advantage of the exemption provided by Section 398 of the Companies Act 2006 not to prepare group accounts.

Turnover

Turnover represents net invoiced sales of services, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	- 33% to 10% straight line
Long leasehold	- 30% on cost
Improvements to property	- 10% on cost
Fixtures and fittings	- 10-33% straight line
Motor vehicles	- 33% on cost

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate. The assets of the scheme are held separately from those of the company.

Investments

Fixed asset investments are included in the company's balance sheet at cost less any amounts written off for impairment in value. Dividends are included in the profit and loss account.

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2013

2 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2012	1,241,929
Additions	140,329
Disposals	(14,708)
At 31 March 2013	1,367,550
DEPRECIATION	
At 1 April 2012	145,020
Charge for year	95,710
Eliminated on disposal	(9,546)
At 31 March 2013	231,184
NET BOOK VALUE	
At 31 March 2013	1,136,366
At 31 March 2012	1,096,909

3 FIXED ASSET INVESTMENTS

	Investments other than loans £
COST	
At 1 April 2012 and 31 March 2013	2,565,262
NET BOOK VALUE	
At 31 March 2013	2,565,262
At 31 March 2012	2,565,262

The company's investments at the balance sheet date in the share capital of companies include the following

Emos Information Systems Limited

Nature of business Distribution of Control Systems

	% holding	2013 £	2012 £
Class of shares	100 00		
Ordinary			
Aggregate capital and reserves		2,791,239	2,771,112
Profit for the year		130,127	96,502

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2013

3 **FIXED ASSET INVESTMENTS - continued**

Custom Card Services International Limited

Nature of business Production of Photo ID & Loyalty Cards

Class of shares	%
Ordinary	holding 100 00

	2013	2012
	£	£
Aggregate capital and reserves	1,271,164	1,222,619
Profit for the year	148,545	120,115

Emos Infineer Limited

Nature of business Cashless catering & Printing solutions

Class of shares	%
Ordinary	holding 100 00

	2013	2012
	£	£
Aggregate capital and reserves	7,474	(1,457)
Profit/(loss) for the year	13,931	(1,458)

Emos Rentals Limited

Nature of business Dormant

Class of shares	%
Ordinary	holding 100 00

	2013	2012
	£	£
Aggregate capital and reserves	465,196	465,196

Custom Card Holdings Limited

Nature of business Dormant

Class of shares	%
Ordinary	holding 100 00

	2013	2012
	£	£
Aggregate capital and reserves	(18,000)	(18,000)

4 **CREDITORS**

Creditors include an amount of £419,816 (2012 - £484,126) for which security has been given

They also include the following debts falling due in more than five years

	2013	2012
	£	£
Repayable by instalments	109,431	171,092

Emos Holdings Limited (Registered number: 05238318)

**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2013**

5 CALLED UP SHARE CAPITAL

Allotted, issued and fully paid Number	Class	Nominal value	2013 £	2012 £
1	Ordinary	£1	<u>1</u>	<u>1</u>