Registered Number 06992959

SMRYAN ENERGY MARKETS CONSULTING LIMITED

Abbreviated Accounts

31 August 2013

Abbreviated Balance Sheet as at 31 August 2013

	Notes	2013	2012
		£	£
Called up share capital not paid		-	-
Fixed assets			
Tangible assets	2	100	150
Investments	3	75,000	75,000
		75,100	75,150
Current assets			
Cash at bank and in hand		4	363
		4	363
Net current assets (liabilities)		4	363
Total assets less current liabilities		75,104	75,513
Total net assets (liabilities)		75,104	75,513
Capital and reserves			
Called up share capital		75,104	75,513
Shareholders' funds		75,104	75,513

- For the year ending 31 August 2013 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 directors acknowledge their 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 Board on 2 July 2014

And signed on their behalf by:
stephen ryan, Director

Notes to the Abbreviated Accounts for the period ended 31 August 2013

1 Accounting Policies

Basis of measurement and preparation of accounts

Accounting policies

Basis of measurement and preparation of accounts

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008)

Turnover policy

The turnover shown in the profit and loss account represents revenue recognised by the company in respect of goods and services supplied during the period, exclusive of Value Added Tax and trade discounts.

Tangible fixed assets depreciation policy

Depreciation is provided, after taking account of any grants receivable, at the following annual rates in order to write off each asset over its estimated useful life. Freehold buildings - 2% on cost or revalued amounts, Plant and Machinery - 15% on cost, Fixtures and fittings - 10% on cost, Motor vehicles - 25% on cost.

Intangible fixed assets amortisation policy

Intangible fixed assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight basis over their estimated useful economic lives, not to exceed twenty years.

Impairment of intangible assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

Valuation information and policy

Stocks and work -in-progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Other accounting policies

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant

period.
The capital element of the future payments is treated as a liability.
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over
the period of the lease.
Research and Development Expenditure on research and development is written off in the year in which it
is incurred.
Deferred taxation is provided in full in respect of taxation deferred by timing differences between the
treatment of certain items for taxation and accounting purposes. Deferred taxation is calculated at the rates of tax that are expected to apply in the periods when the timing differences will reverse and has not been discounted.

2 Tangible fixed assets

	£
Cost	
At 1 September 2012	150
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 August 2013	150
Depreciation	
At 1 September 2012	-
Charge for the year	50
On disposals	-
At 31 August 2013	50
Net book values	
At 31 August 2013	100
At 31 August 2012	150

Computers, printer, paper etc.

3 Fixed assets Investments

amount held in abd capital - based in Florida USA, so subject to FX shifts, though negligible in these acocunts.