

**REGISTERED NUMBER: 03194523 (England and Wales)**

**Financial Statements for the Year Ended 31 December 2016**

**for**

**Emuca Limited**

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for the Year Ended 31 December 2016**

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**Emuca Limited**  
**Company Information**  
**for the Year Ended 31 December 2016**

**DIRECTORS:** E Albargues Gimenez  
S Palop Boix  
E Martinez Such

**REGISTERED OFFICE:** 75 Springfield Road  
Chelmsford  
Essex  
CM2 6JB

**REGISTERED NUMBER:** 03194523 (England and Wales)

**AUDITORS:** NSO Associates LLP  
Statutory Auditors  
75 Springfield Road  
Chelmsford  
Essex  
CM2 6JB

**Emuca Limited (Registered number: 03194523)**

**Balance Sheet**  
**31 December 2016**

31.12.15			Notes	31.12.16	
£	£			£	£
3,145		<b>FIXED ASSETS</b>			
		Tangible assets	4		1,955
		<b>CURRENT ASSETS</b>			
	354,109	Debtors	5	226,405	
	273,591	Cash at bank		193,521	
	<u>627,700</u>			<u>419,926</u>	
		<b>CREDITORS</b>			
	354,902	Amounts falling due within one year	6	<u>206,593</u>	
<u>272,798</u>		<b>NET CURRENT ASSETS</b>			<u>213,333</u>
<u>275,943</u>		<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>215,288</u>
		<b>CAPITAL AND RESERVES</b>			
	700	Called up share capital			700
<u>275,243</u>		Retained earnings		<u>214,588</u>	
<u>275,943</u>		<b>SHAREHOLDERS' FUNDS</b>		<u>215,288</u>	

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 10 July 2017 and were signed on its behalf by:

E Albargues Gimenez - Director

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 31 December 2016**

1. **STATUTORY INFORMATION**

Emuca Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Related party exemption**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**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 profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 5 (2015 - 6).

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2016**

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 January 2016	6,118
Additions	288
Disposals	57
At 31 December 2016	<u>6,463</u>
<b>DEPRECIATION</b>	
At 1 January 2016	2,973
Charge for year	1,479
Eliminated on disposal	56
At 31 December 2016	<u>4,508</u>
<b>NET BOOK VALUE</b>	
At 31 December 2016	<u>1,955</u>
At 31 December 2015	<u>3,145</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.16 £	31.12.15 £
Trade debtors	222,245	338,039
Other debtors	<u>4,160</u>	<u>16,070</u>
	<u>226,405</u>	<u>354,109</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.16 £	31.12.15 £
Trade creditors	14,357	77,654
Amounts owed to group undertakings	109,196	160,357
Taxation and social security	73,009	78,235
Other creditors	<u>10,031</u>	<u>38,656</u>
	<u>206,593</u>	<u>354,902</u>

**7. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006**

The Report of the Auditors was unqualified.

Elaine Anne Oddie (Senior Statutory Auditor)  
for and on behalf of NSO Associates LLP

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.