

REGISTERED NUMBER: 03194523 (England and Wales)

Financial Statements for the Year Ended 31 December 2018

for

Emuca Limited

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for the Year Ended 31 December 2018

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Emuca Limited
Company Information
for the Year Ended 31 December 2018

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 2018

31.12.17			Notes	31.12.18	
£	£			£	£
953		FIXED ASSETS			
		Tangible assets	4		439
		CURRENT ASSETS			
	339,711	Debtors	5	310,321	
	203,077	Cash at bank		359,890	
	<u>542,788</u>			<u>670,211</u>	
		CREDITORS			
	312,823	Amounts falling due within one year	6	440,523	
<u>229,965</u>		NET CURRENT ASSETS			<u>229,688</u>
<u>230,918</u>		TOTAL ASSETS LESS CURRENT LIABILITIES			<u>230,127</u>
		CAPITAL AND RESERVES			
	700	Called up share capital			700
	230,218	Retained earnings			<u>229,427</u>
<u>230,918</u>		SHAREHOLDERS' FUNDS			<u>230,127</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 5 July 2019 and were signed on its behalf by:

S Palop Boix - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 2018

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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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 4 (2017 - 4) .

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 January 2018	6,463
Additions	240
At 31 December 2018	<u>6,703</u>
DEPRECIATION	
At 1 January 2018	5,510
Charge for year	754
At 31 December 2018	<u>6,264</u>
NET BOOK VALUE	
At 31 December 2018	<u>439</u>
At 31 December 2017	<u>953</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.18 £	31.12.17 £
Trade debtors	306,713	316,719
Other debtors	<u>3,608</u>	<u>22,992</u>
	<u>310,321</u>	<u>339,711</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.18 £	31.12.17 £
Trade creditors	24,079	24,222
Amounts owed to group undertakings	182,888	155,864
Taxation and social security	109,163	101,343
Other creditors	<u>124,393</u>	<u>31,394</u>
	<u>440,523</u>	<u>312,823</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.