

Financial Statements for the Year Ended 31 December 2021

for

Emuca Limited

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for the Year Ended 31 December 2021**

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Emuca Limited
Company Information
for the Year Ended 31 December 2021

DIRECTORS: 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 2021

31.12.20			Notes	31.12.21	
£	£			£	£
557		FIXED ASSETS			
		Tangible assets	4		288
		CURRENT ASSETS			
	540,679	Debtors	5	509,417	
	401,460	Cash at bank and in hand		261,485	
	<u>942,139</u>			<u>770,902</u>	
		CREDITORS			
	579,444	Amounts falling due within one year	6	363,386	
<u>362,695</u>		NET CURRENT ASSETS			<u>407,516</u>
<u>363,252</u>		TOTAL ASSETS LESS CURRENT LIABILITIES			<u>407,804</u>
		CAPITAL AND RESERVES			
	700	Called up share capital			700
<u>362,552</u>		Retained earnings		<u>407,104</u>	
<u>363,252</u>		SHAREHOLDERS' FUNDS		<u>407,804</u>	

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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 and authorised for issue on 2 June 2022 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 2021

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 3 (2020 - 2) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 January 2021 and 31 December 2021	<u>7,540</u>
DEPRECIATION	
At 1 January 2021	6,983
Charge for year	<u>269</u>
At 31 December 2021	<u>7,252</u>
NET BOOK VALUE	
At 31 December 2021	<u>288</u>
At 31 December 2020	<u>557</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Trade debtors	356,697	537,555
Other debtors	152,720	3,124
	<u>509,417</u>	<u>540,679</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Trade creditors	4,569	44,690
Amounts owed to group undertakings	82,787	267,313
Taxation and social security	201,894	214,426
Other creditors	74,136	53,015
	<u>363,386</u>	<u>579,444</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.