

Financial Statements for the Year Ended 31 December 2022

for

Emuca Limited

**Contents of the Financial Statements
for the Year Ended 31 December 2022**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3

Emuca Limited
Company Information
for the Year Ended 31 December 2022

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 2022

31.12.21			Notes	31.12.22	
£	£			£	£
		FIXED ASSETS			
288		Tangible assets	4		17
		CURRENT ASSETS			
	-	Stocks		4,422	
	509,417	Debtors	5	402,549	
	261,485	Cash at bank and in hand		365,731	
	<u>770,902</u>			<u>772,702</u>	
		CREDITORS			
	363,386	Amounts falling due within one year	6	358,243	
<u>407,516</u>		NET CURRENT ASSETS			<u>414,459</u>
<u>407,804</u>		TOTAL ASSETS LESS CURRENT LIABILITIES			<u>414,476</u>
		CAPITAL AND RESERVES			
	700	Called up share capital			700
	407,104	Retained earnings			<u>413,776</u>
<u>407,804</u>		SHAREHOLDERS' FUNDS			<u>414,476</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 2023 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 2022

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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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 (2021 - 3) .

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

4. TANGIBLE FIXED ASSETS

Plant and
machinery
etc
£

COST

At 1 January 2022
and 31 December 2022

7,540

DEPRECIATION

At 1 January 2022

7,252

Charge for year

271

At 31 December 2022

7,523

NET BOOK VALUE

At 31 December 2022

17

At 31 December 2021

288

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.12.22

31.12.21

£

£

Trade debtors

348,633

356,697

Other debtors

53,916

152,720

402,549

509,417

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.12.22

31.12.21

£

£

Trade creditors

36,143

4,569

Amounts owed to group undertakings

114,415

82,787

Taxation and social security

145,320

201,894

Other creditors

62,365

74,136

358,243

363,386

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.