REGISTERED NUMBER: 03194523 (England and Wales)

Financial Statements for the Year Ended 31 December 2020

for

Emuca Limited

Contents of the Financial Statements
for the Year Ended 31 December 2020

Emuca Limited

Company Information
for the Year Ended 31 December 2020

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 2020

31.12.19				31.12.20	
£	£		Notes	£	£
		FIXED ASSETS			
850		Tangible assets	4		557
		CURRENT ASSETS			
	329,040	Debtors	5	540,679	
	186,605	Cash at bank and in hand		401,460	
	515,645			942,139	
		CREDITORS			
	268,253	Amounts falling due within one year	6	579,444	
247,392		**NET CURRENT ASSETS**			362,695
248,242		**TOTAL ASSETS LESS CURRENT LIABILITIES**			363,252
		CAPITAL AND RESERVES			
700		Called up share capital			700
247,542		Retained earnings			362,552
248,242		**SHAREHOLDERS' FUNDS**			363,252

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 10 June 2021 and were signed on its behalf by:

S Palop Boix - Director

Notes to the Financial Statements
for the Year Ended 31 December 2020

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 2 (2019 - 3) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 January 2020	
and 31 December 2020	7,540
DEPRECIATION	
At 1 January 2020	6,690
Charge for year	293
At 31 December 2020	6,983
NET BOOK VALUE	
At 31 December 2020	557
At 31 December 2019	850

continued...

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Trade debtors	537,555	324,703
Other debtors	3,124	4,337
	540,679	329,040

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Trade creditors	44,690	13,240
Amounts owed to group undertakings	267,313	132,016
Taxation and social security	214,426	98,800
Other creditors	53,015	24,197
	579,444	268,253

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