

**REGISTERED NUMBER: 04539174 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2018**

**FOR**

**TESCIUBA LIMITED**

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FOR THE YEAR ENDED 30 SEPTEMBER 2018**

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**TESCIUBA LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

**DIRECTOR:** A J Tesciuba

**SECRETARY:** S Tesciuba

**REGISTERED OFFICE:** 4th Floor  
13 Police Street  
Manchester  
M2 7LQ

**REGISTERED NUMBER:** 04539174 (England and Wales)

STATEMENT OF FINANCIAL POSITION  
30 SEPTEMBER 2018

	Notes	2018 £	2017 £
<b>FIXED ASSETS</b>			
Intangible assets	4	-	-
Property, plant and equipment	5	3,231	2,203
Investments	6	330,900	315,489
		<u>334,131</u>	<u>317,692</u>
<b>CURRENT ASSETS</b>			
Debtors	7	106,316	91,787
Cash at bank		8,864	14,876
		<u>115,180</u>	<u>106,663</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(74,052)	(64,457)
<b>NET CURRENT ASSETS</b>		<u>41,128</u>	<u>42,206</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		375,259	359,898
<b>PROVISIONS FOR LIABILITIES</b>		(614)	(430)
<b>NET ASSETS</b>		<u>374,645</u>	<u>359,468</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100	100
Retained earnings		374,545	359,368
<b>SHAREHOLDERS' FUNDS</b>		<u>374,645</u>	<u>359,468</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

**TESCIUBA LIMITED (REGISTERED NUMBER: 04539174)**

**STATEMENT OF FINANCIAL POSITION - continued**  
**30 SEPTEMBER 2018**

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 director on 13 June 2019 and were signed by:

A J Tesciuba - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

**1. STATUTORY INFORMATION**

Tesciuba 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**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.

**Turnover**

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

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2006, is being amortised evenly over its estimated useful life of five years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.  
Plant and machinery etc - 33% on cost

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2018

## 2. ACCOUNTING POLICIES - continued

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**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 (2017 - 2 ) .

## 4. INTANGIBLE FIXED ASSETS

**COST**

At 1 October 2017  
and 30 September 2018

Goodwill  
£

20,550

**AMORTISATION**

At 1 October 2017  
and 30 September 2018

20,550

**NET BOOK VALUE**

At 30 September 2018  
At 30 September 2017

-  
-

## 5. PROPERTY, PLANT AND EQUIPMENT

**COST**

At 1 October 2017  
Additions  
Disposals  
At 30 September 2018

Plant and  
machinery  
etc  
£

25,397

2,973

(843)

27,527

**DEPRECIATION**

At 1 October 2017  
Charge for year  
Eliminated on disposal  
At 30 September 2018

23,194

1,945

(843)

24,296

**NET BOOK VALUE**

At 30 September 2018  
At 30 September 2017

3,231

2,203

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2018

## 6. FIXED ASSET INVESTMENTS

	2018 £	2017 £
Shares in group undertakings	137	137
Loans to group undertakings	94,357	80,346
Other loans	<u>236,406</u>	<u>235,006</u>
	<u>330,900</u>	<u>315,489</u>

Additional information is as follows:

**COST**At 1 October 2017  
and 30 September 2018**NET BOOK VALUE**At 30 September 2018  
At 30 September 2017Shares in  
group  
undertakings  
£137137137

	Loans to group undertakings £	Other loans £	Totals £
At 1 October 2017	80,346	235,006	315,352
New in year	<u>14,011</u>	<u>1,400</u>	<u>15,411</u>
At 30 September 2018	<u>94,357</u>	<u>236,406</u>	<u>330,763</u>

## 7. DEBTORS

	2018 £	2017 £
Amounts falling due within one year:		
Trade debtors	12,546	13,847
Amounts recoverable on contract	52,306	34,994
Other debtors	<u>17,836</u>	<u>21,912</u>
	<u>82,688</u>	<u>70,753</u>
Amounts falling due after more than one year:		
Other debtors	<u>23,628</u>	<u>21,034</u>
Aggregate amounts	<u>106,316</u>	<u>91,787</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

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

	2018	2017
	£	£
Payments on account	35,620	30,616
Trade creditors	3,915	5,082
Taxation and social security	15,212	15,104
Other creditors	19,305	13,655
	<u>74,052</u>	<u>64,457</u>

**9. OTHER FINANCIAL COMMITMENTS**

Commitments under operating leases £11,846.

**10. RELATED PARTY DISCLOSURES**

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.

As at 30 September 2018, an amount of £236,401 (2017 - £235,006) was due from a company under common control. The amount due is unsecured, interest-free and repayable on demand.

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.