

Registration number: 06591593

EMY Construct Limited

Annual Report and Unaudited Financial Statements

for the Year Ended 31 March 2017

DeVines Accountants Limited
Chartered Accountants
DeVine House
1299-1301 London Road
Leigh-on-Sea
Essex
SS9 2AD

WEDNESDAY



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20/12/2017
COMPANIES HOUSE

EMY Construct Limited

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EMY Construct Limited

Company Information

Director	Mr E C Sporis
Company secretary	Mrs N Onufrei
Registered office	DeVine House 1299-1301 London Road Leigh-on-Sea Essex SS9 2AD
Accountants	DeVines Accountants Limited Chartered Accountants DeVine House 1299-1301 London Road Leigh-on-Sea Essex SS9 2AD

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited
Statutory Accounts of
EMY Construct Limited
for the Year Ended 31 March 2017**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of EMY Construct Limited for the year ended 31 March 2017 as set out on pages 3 to 5 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of EMY Construct Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of EMY Construct Limited and state those matters that we have agreed to state to the Board of Directors of EMY Construct Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than EMY Construct Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that EMY Construct Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of EMY Construct Limited. You consider that EMY Construct Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of EMY Construct Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



DeVines Accountants Limited
Chartered Accountants
DeVine House
1299-1301 London Road
Leigh-on-Sea
Essex
SS9 2AD

17 December 2017

EMY Construct Limited

(Registration number: 06591593)
Balance Sheet as at 31 March 2017

	Note	2017 £	2016 £
Current assets			
Debtors	4	14,014	14,266
Cash at bank and in hand		<u>20,258</u>	<u>3,871</u>
		34,272	18,137
Creditors: Amounts falling due within one year	5	<u>(17,926)</u>	<u>(13,501)</u>
Net assets		<u>16,346</u>	<u>4,636</u>
Capital and reserves			
Called up share capital		1,000	1,000
Profit and loss account		<u>15,346</u>	<u>3,636</u>
		<u>16,346</u>	<u>4,636</u>

For the financial year ending 31 March 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the director on 17 December 2017


Mr E C Sporis
Director

EMY Construct Limited

Notes to the Financial Statements for the Year Ended 31 March 2017

1 General information

The company is a private company limited by share capital incorporated in England.

The address of its registered office is:

DeVine House
1299-1301 London Road
Leigh-on-Sea
Essex
SS9 2AD
England

These financial statements were authorised for issue by the director on 17 December 2017.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

EMY Construct Limited

Notes to the Financial Statements for the Year Ended 31 March 2017

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

3 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 2 (2016 - 2).

4 Debtors

	2017 £	2016 £
Trade debtors	500	1,150
Other debtors	13,514	13,116
	<u>14,014</u>	<u>14,266</u>

5 Creditors

	2017 £	2016 £
Due within one year		
Taxation and social security	4,572	-
Other creditors	13,354	13,501
	<u>17,926</u>	<u>13,501</u>

6 Reserves

The only movement on reserves in this period and the preceding period are profits and dividends.

7 Transition to FRS 102

This is the first period that the company has presented its results under FRS102. The last financial statements under UK GAAP were for the year ended 31st March 2016. The date for transition to FRS102 was 1st April 2015. There are no transitional adjustments arising from first time adoption of FRS102.