

Registered Number 08644635

EMEA INC LTD

Abbreviated Accounts

30 September 2015

Abbreviated Balance Sheet as at 30 September 2015

	<i>Notes</i>	<i>2015</i>	<i>2014</i>
		<i>£</i>	<i>£</i>
Fixed assets			
Tangible assets	2	2,642	1,560
		<u>2,642</u>	<u>1,560</u>
Current assets			
Debtors		109,272	508,098
Cash at bank and in hand		278,206	53,029
		<u>387,478</u>	<u>561,127</u>
Creditors: amounts falling due within one year		<u>(241,608)</u>	<u>(477,267)</u>
Net current assets (liabilities)		<u>145,870</u>	<u>83,860</u>
Total assets less current liabilities		<u>148,512</u>	<u>85,420</u>
Total net assets (liabilities)		<u>148,512</u>	<u>85,420</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		148,412	85,320
Shareholders' funds		<u>148,512</u>	<u>85,420</u>

- For the year ending 30 September 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 30 June 2016

And signed on their behalf by:

Mr F P Delahaye, Director

Notes to the Abbreviated Accounts for the period ended 30 September 2015**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

Turnover policy

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

Tangible assets depreciation policy

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Equipment: 25% Straight Line

Other accounting policies**Foreign currency translation**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

Finance lease agreements

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, net of finance charges, are included within creditors. Rentals payable are apportioned between the finance element, which is charged to the profit and loss account on a straight line basis, and the capital element which reduces the outstanding obligation for future instalments.

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 the transaction. Exchange differences are taken into account in arriving at the operating profit.

2 Tangible fixed assets

£

Cost

At 1 October 2014

1,805

Additions	2,045
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2015	<u>3,850</u>
Depreciation	
At 1 October 2014	245
Charge for the year	963
On disposals	-
At 30 September 2015	<u>1,208</u>
Net book values	
At 30 September 2015	<u>2,642</u>
At 30 September 2014	<u>1,560</u>

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2015</i>	<i>2014</i>
	<i>£</i>	<i>£</i>
100 Ordinary shares of £1 each	100	100

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