

Registration number: 08401296

**Emulus Communications Limited**  
**Unaudited Abbreviated Accounts**  
**for the Year Ended 31 October 2014**

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**Emulus Communications Limited**  
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Board of Directors on the Preparation of  
the Unaudited Statutory Accounts of  
Emulus Communications Limited  
for the Year Ended 31 October 2014**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Emulus Communications Limited for the year ended 31 October 2014 set out on pages 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 [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of Emulus Communications 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 Emulus Communications Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Emulus Communications Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Emulus Communications 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 Emulus Communications Limited. You consider that Emulus Communications 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 Emulus Communications 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.



Thomas Quinn  
Accountants  
The Station House  
15 Station Road  
St Ives  
Cambridgeshire  
PE27 5BH

Date: 19/5/2015

**Emulus Communications Limited**  
**(Registration number: 08401296)**  
**Abbreviated Balance Sheet at 31 October 2014**

	Note	2014 £	2013 £
<b>Fixed assets</b>			
Intangible fixed assets		12,813	43,562
Tangible fixed assets		1,686	2,374
		<u>14,499</u>	<u>45,936</u>
<b>Current assets</b>			
Debtors		105,718	68,138
Cash at bank and in hand		1,532	31,141
		<u>107,250</u>	<u>99,279</u>
Creditors: Amounts falling due within one year		<u>(82,904)</u>	<u>(96,347)</u>
Net current assets		<u>24,346</u>	<u>2,932</u>
Total assets less current liabilities		38,845	48,868
Provisions for liabilities		<u>(337)</u>	<u>(475)</u>
Net assets		<u><u>38,508</u></u>	<u><u>48,393</u></u>
<b>Capital and reserves</b>			
Called up share capital	3	3	3
Profit and loss account		<u>38,505</u>	<u>48,390</u>
Shareholders' funds		<u><u>38,508</u></u>	<u><u>48,393</u></u>


For the year ending 31 October 2014 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 19/5/15 and signed on its behalf by:

  
 Mr Adam Mark Smith  
 Director

The notes on pages 3 to 4 form an integral part of these financial statements.

# Emulus Communications Limited

## Notes to the Abbreviated Accounts for the Year Ended 31 October 2014

### 1 Accounting policies

#### Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

#### Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

#### Goodwill

Goodwill is being written off in equal annual instalments over its estimated economic life of 2 years

#### Amortisation

Goodwill is being written off over its estimated useful life of two years

Asset class	Amortisation method and rate
Goodwill	50% over two years

#### Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Asset class	Depreciation method and rate
Plant & Machinery	20% straight line basis

#### Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

#### Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

## Emulus Communications Limited

### Notes to the Abbreviated Accounts for the Year Ended 31 October 2014

..... *continued*

#### 2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
<b>Cost</b>			
At 1 November 2013	61,498	3,062	64,560
At 31 October 2014	<u>61,498</u>	<u>3,062</u>	<u>64,560</u>
<b>Depreciation</b>			
At 1 November 2013	17,936	688	18,624
Charge for the year	<u>30,749</u>	<u>688</u>	<u>31,437</u>
At 31 October 2014	<u>48,685</u>	<u>1,376</u>	<u>50,061</u>
<b>Net book value</b>			
At 31 October 2014	<u>12,813</u>	<u>1,686</u>	<u>14,499</u>
At 31 October 2013	<u>43,562</u>	<u>2,374</u>	<u>45,936</u>

#### 3 Share capital

##### Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
Ordinary of £1 each	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>