

Emulus Communications Limited
Unaudited Abbreviated Accounts ,
for the Year Ended 31 October 2015

Emulus Communications Limited
Contents

Accountants' Report	□	<u>1</u>
Abbreviated Balance Sheet	□	<u>2</u>
Notes to the Abbreviated Accounts	□	<u>3 to 4</u>

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 2015**

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 2015 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.

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. 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

17 April 2016

Emulus Communications Limited
(Registration number: 08401296)
Abbreviated Balance Sheet at 31 October 2015

	Note	2015 £	2014 £
Fixed assets			
Intangible fixed assets		-	12,813
Tangible fixed assets		998	1,686
		<u>998</u>	<u>14,499</u>
Current assets			
Debtors		34,427	105,718
Cash at bank and in hand		33,052	1,532
		67,479	107,250
Creditors: Amounts falling due within one year		(67,944)	(82,904)
Net current (liabilities)/assets		(465)	24,346
Total assets less current liabilities		533	38,845
Provisions for liabilities		(200)	(337)
Net assets		<u>333</u>	<u>38,508</u>
Capital and reserves			
Called up share capital	<u>3</u>	3	3
Profit and loss account		330	38,505
Shareholders' funds		<u>333</u>	<u>38,508</u>

For the year ending 31 October 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 17 April 2016 and signed on its behalf by:

Mr Adrian 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 2015

..... continued

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.

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 2015

..... continued

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 November 2014	61,498	3,062	64,560
At 31 October 2015	61,498	3,062	64,560
Depreciation			
At 1 November 2014	48,685	1,376	50,061
Charge for the year	12,813	688	13,501
At 31 October 2015	61,498	2,064	63,562
Net book value			
At 31 October 2015	-	998	998
At 31 October 2014	12,813	1,686	14,499

3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary of £1 each	3	3	3	3

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.