

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

FOR
EMENDA LIMITED

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FOR THE YEAR ENDED 31 JANUARY 2023

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EMENDA LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 JANUARY 2023

DIRECTORS: Mr S W Howard
Mr S Rougerie
Mrs G Howard

SECRETARY: Mrs S A Howard

REGISTERED OFFICE: Windmill Hill Business Park
Whitehill Way
Swindon
SN5 6QR

REGISTERED NUMBER: 05518835 (England and Wales)

ACCOUNTANTS: Allens Accountants Limited
Chartered Accountants
123 Wellington Road South
Stockport
Cheshire
SK1 3TH

BALANCE SHEET
31 JANUARY 2023

	Notes	31/1/23 £	£	31/1/22 £	£
FIXED ASSETS					
Tangible assets	4		-		-
Investments	5		<u>21,739</u>		<u>21,739</u>
			<u>21,739</u>		<u>21,739</u>
CURRENT ASSETS					
Debtors	6	<u>37,752</u>		37,552	
Cash at bank		<u>579,318</u>		<u>501,596</u>	
		<u>617,070</u>		539,148	
CREDITORS					
Amounts falling due within one year	7	<u>162,500</u>		<u>95,882</u>	
NET CURRENT ASSETS			<u>454,570</u>		<u>443,266</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>476,309</u>		<u>465,005</u>
CAPITAL AND RESERVES					
Called up share capital	8		<u>100</u>		100
Share premium			<u>29,990</u>		29,990
Capital redemption reserve			<u>50</u>		50
Retained earnings			<u>446,169</u>		<u>434,865</u>
SHAREHOLDERS' FUNDS			<u>476,309</u>		<u>465,005</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

BALANCE SHEET - continued
31 JANUARY 2023

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 22 March 2023 and were signed on its behalf by:

Mr S W Howard - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2023

1. **STATUTORY INFORMATION**

Emenda 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.

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

Turnover represents the total amount receivable by the company for goods supplied and services provided, excluding value added tax and trade discounts.

Revenue from the provision of software and related services is recognised at the point of sale as the company has met its contractual obligations and obtained its right to full consideration.

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 - 25% on reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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 balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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.

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 (2022 - 3).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2023

4.	TANGIBLE FIXED ASSETS		Plant and machinery etc	
			£	
	COST			
	At 1 February 2022 and 31 January 2023			<u>23,768</u>
	DEPRECIATION			
	At 1 February 2022 and 31 January 2023			<u>23,768</u>
	NET BOOK VALUE			
	At 31 January 2023			<u>-</u>
5.	FIXED ASSET INVESTMENTS		Other investments	
			£	
	COST			
	At 1 February 2022 and 31 January 2023			<u>21,739</u>
	NET BOOK VALUE			
	At 31 January 2023			<u>21,739</u>
	At 31 January 2022			<u>21,739</u>
6.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		31/1/23	31/1/22	
		£	£	
	Trade debtors	37,752	22,096	
	Other debtors	-	15,456	
		<u>37,752</u>	<u>37,552</u>	
7.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		31/1/23	31/1/22	
		£	£	
	Trade creditors	19,524	23,829	
	Taxation and social security	37,588	16,665	
	Other creditors	<u>105,388</u>	<u>55,388</u>	
		<u>162,500</u>	<u>95,882</u>	
8.	CALLED UP SHARE CAPITAL			
	Allotted, issued and fully paid:			
	Number: Class:	Nominal value:	31/1/23	31/1/22
		£	£	
	100 Ordinary	£1	<u>100</u>	<u>100</u>

9. **ULTIMATE CONTROLLING PARTY**

The company is a wholly owned subsidiary of Emenda Holding Company Ltd. This parent company is controlled by the directors.

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.