

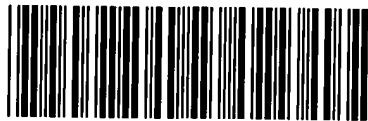
Companies House

REGISTERED NUMBER: 04968607 (England and Wales)

RECEIVED - 2 OCT 2018

EMENTUM LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

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05/10/2018

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COMPANIES HOUSE

Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
Rye
East Sussex
TN31 7LJ

EMENTUM LIMITED

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FOR THE YEAR ENDED 31 MARCH 2018**

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EMENTUM LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2018**

DIRECTOR: Mrs E J Mayes

SECRETARY: Mr R J Mayes

REGISTERED OFFICE: Little Banks
Saltbarn Lane
Playden
Rye
East Sussex
TN31 7PH

REGISTERED NUMBER: 04968607 (England and Wales)

ACCOUNTANTS: Gibbons Mannington & Phipps LLP
Chartered Accountants
Landgate Chambers
Rye
East Sussex
TN31 7LJ

BALANCE SHEET
31 MARCH 2018

	Notes	2018 £	2017 £
FIXED ASSETS			
Tangible assets	4	1,210	1,763
CURRENT ASSETS			
Debtors	5	5,975	6,235
Cash at bank		12,725	10,428
		18,700	16,663
CREDITORS			
Amounts falling due within one year	6	19,332	17,504
NET CURRENT LIABILITIES		(632)	(841)
TOTAL ASSETS LESS CURRENT LIABILITIES		578	922
PROVISIONS FOR LIABILITIES		230	472
NET ASSETS		348	450
CAPITAL AND RESERVES			
Called up share capital	7	100	100
Retained earnings		248	350
SHAREHOLDERS' FUNDS		348	450

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 29/09/2018 and were signed by:


.....
Mrs E J Mayes - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

1. STATUTORY INFORMATION

Ementum 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 10% on reducing balance
Computer equipment	- 20% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2017 - 1).

EMENTUM LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2018**

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2017 and 31 March 2018	<u>2,095</u>	<u>4,011</u>	<u>6,106</u>
DEPRECIATION			
At 1 April 2017	<u>1,365</u>	<u>2,978</u>	<u>4,343</u>
Charge for year	<u>73</u>	<u>480</u>	<u>553</u>
At 31 March 2018	<u>1,438</u>	<u>3,458</u>	<u>4,896</u>
NET BOOK VALUE			
At 31 March 2018	<u>657</u>	<u>553</u>	<u>1,210</u>
At 31 March 2017	<u>730</u>	<u>1,033</u>	<u>1,763</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	<u>5,975</u>	<u>6,235</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Taxation and social security	<u>13,084</u>	<u>12,131</u>
Other creditors	<u>6,248</u>	<u>5,373</u>
	<u>19,332</u>	<u>17,504</u>

7. CALLED UP SHARE CAPITAL

Number:	Class:	Nominal value:	2018 £	2017 £
100	Ordinary	£1	<u>100</u>	<u>100</u>