

**Abbreviated Unaudited Accounts**

**for the Year Ended**

**30 September 2016**

**for**

**ENICA LTD**

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for the Year Ended 30 September 2016**

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**ENICA LTD**

**Company Information**  
**for the Year Ended 30 September 2016**

**DIRECTORS:**

B D Mullen  
D R Harden  
Mrs D M Mullen

**SECRETARY:**

D R Harden

**REGISTERED OFFICE:**

Unit 24  
Business Development Centre  
Main Avenue  
Treforest  
Mid Glamorgan  
CF38 5UR

**REGISTERED NUMBER:**

05767995 (England and Wales)

**ACCOUNTANTS:**

James de Frias  
Chartered Accountants  
Llanover House  
Llanover Road  
Pontypridd  
Mid Glamorgan  
CF37 4DY

**Abbreviated Balance Sheet**  
**30 September 2016**

	Notes	30.9.16 £	£	30.9.15 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		-		-
Tangible assets	3		<u>20,154</u>		<u>10,503</u>
			<b>20,154</b>		<b>10,503</b>
<b>CURRENT ASSETS</b>					
Stocks		<b>19,164</b>		15,500	
Debtors		<b>145,770</b>		104,625	
Cash at bank		<u><b>128,064</b></u>		<u>70,639</u>	
		<b>292,998</b>		<b>190,764</b>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u><b>133,951</b></u>		<u>96,789</u>	
<b>NET CURRENT ASSETS</b>			<u><b>159,047</b></u>		<u>93,975</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>179,201</b>		<b>104,478</b>
<b>CREDITORS</b>					
Amounts falling due after more than one year			<b>(4,885)</b>		-
<b>PROVISIONS FOR LIABILITIES</b>			<u><b>(3,829)</b></u>		<u>(1,935)</u>
<b>NET ASSETS</b>			<u><b>170,487</b></u>		<u>102,543</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		<b>100</b>		100
Profit and loss account			<u><b>170,387</b></u>		<u>102,443</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><b>170,487</b></u>		<u>102,543</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2016 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 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 abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 4 May 2017 and were signed on its behalf by:

B D Mullen - Director

**Notes to the Abbreviated Accounts  
for the Year Ended 30 September 2016**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Research and development**

Research expenditure is written off to the profit and loss account in the year in which it is incurred. Development expenditure is written off in the same way unless the directors are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period during which the company is expected to benefit.

**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	- 25% on reducing balance
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**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 the profit and loss account in the period to which they relate.

**2. INTANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 October 2015	
and 30 September 2016	<b><u>74,980</u></b>
<b>AMORTISATION</b>	
At 1 October 2015	
and 30 September 2016	<b><u>74,980</u></b>
<b>NET BOOK VALUE</b>	
At 30 September 2016	<b><u>-</u></b>
At 30 September 2015	<b><u>-</u></b>

**Notes to the Abbreviated Accounts - continued**  
**for the Year Ended 30 September 2016**

**3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 October 2015	34,223
Additions	20,535
Disposals	(9,100)
At 30 September 2016	<u>45,658</u>
<b>DEPRECIATION</b>	
At 1 October 2015	23,720
Charge for year	6,596
Eliminated on disposal	(4,812)
At 30 September 2016	<u>25,504</u>
<b>NET BOOK VALUE</b>	
At 30 September 2016	<u>20,154</u>
At 30 September 2015	<u>10,503</u>

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	<b>30.9.16</b>	30.9.15
			£	£
100	Ordinary	£1	<u><b>100</b></u>	<u>100</u>

**Chartered Accountants' Report to the Board of Directors**  
**on the Unaudited Financial Statements of**  
**Enica Ltd**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Enica Ltd for the year ended 30 September 2016 which comprise the Profit and Loss Account, the Balance Sheet, the Cash Flow Statement, the Statement of Total Recognised Gains and Losses and the related notes 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 within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Enica Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Enica Ltd and state those matters that we have agreed to state to the Board of Directors of Enica Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Enica Ltd Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Enica Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Enica Ltd. You consider that Enica Ltd 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 financial statements of Enica Ltd. 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 financial statements.

James de Frias  
Chartered Accountants  
Llanover House  
Llanover Road  
Pontypridd  
Mid Glamorgan  
CF37 4DY

Date: .....

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.