

**REGISTERED NUMBER: 04539174 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2019**

**FOR**

**TESCIUBA LIMITED**

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FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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**TESCIUBA LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

**DIRECTOR:** A J Tesciuba

**SECRETARY:** S Tesciuba

**REGISTERED OFFICE:** 4th Floor  
13 Police Street  
Manchester  
M2 7LQ

**REGISTERED NUMBER:** 04539174 (England and Wales)

**STATEMENT OF FINANCIAL POSITION**  
**30 SEPTEMBER 2019**

	Notes	2019 £	2018 £
<b>FIXED ASSETS</b>			
Intangible assets	4	-	-
Property, plant and equipment	5	3,023	3,231
Investments	6	316,916	330,900
		<u>319,939</u>	<u>334,131</u>
<b>CURRENT ASSETS</b>			
Debtors	7	135,815	106,316
Cash at bank		3,517	8,864
		<u>139,332</u>	<u>115,180</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(92,864)	(74,052)
<b>NET CURRENT ASSETS</b>		<u>46,468</u>	<u>41,128</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		366,407	375,259
<b>PROVISIONS FOR LIABILITIES</b>		(574)	(614)
<b>NET ASSETS</b>		<u>365,833</u>	<u>374,645</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100	100
Retained earnings		365,733	374,545
<b>SHAREHOLDERS' FUNDS</b>		<u>365,833</u>	<u>374,645</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.
- (b)

**TESCIUBA LIMITED (REGISTERED NUMBER: 04539174)**

**STATEMENT OF FINANCIAL POSITION - continued**  
**30 SEPTEMBER 2019**

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 Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 10 May 2020 and were signed by:

A J Tesciuba - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

**1. STATUTORY INFORMATION**

Tesciuba 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**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**

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

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2006, is being amortised evenly over its estimated useful life of five years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**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 - 33% on cost

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at 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 and 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 statement of financial position date.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2019**

**2. ACCOUNTING POLICIES - continued**

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss 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 profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2018 - 2 ) .

**4. INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1 October 2018	
and 30 September 2019	<u>20,550</u>
<b>AMORTISATION</b>	
At 1 October 2018	
and 30 September 2019	<u>20,550</u>
<b>NET BOOK VALUE</b>	
At 30 September 2019	<u>-</u>
At 30 September 2018	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2019

## 5. PROPERTY, PLANT AND EQUIPMENT

	Plant and machinery etc £
<b>COST</b>	
At 1 October 2018	27,527
Additions	2,146
Disposals	(2,434)
At 30 September 2019	<u>27,239</u>
<b>DEPRECIATION</b>	
At 1 October 2018	24,296
Charge for year	2,227
Eliminated on disposal	(2,307)
At 30 September 2019	<u>24,216</u>
<b>NET BOOK VALUE</b>	
At 30 September 2019	<u>3,023</u>
At 30 September 2018	<u>3,231</u>

## 6. FIXED ASSET INVESTMENTS

	2019 £	2018 £
Shares in group undertakings	137	137
Loans to group undertakings	78,873	94,357
Other loans	<u>237,906</u>	<u>236,406</u>
	<u>316,916</u>	<u>330,900</u>

Additional information is as follows:

	Shares in group undertaking £
<b>COST</b>	
At 1 October 2018 and 30 September 2019	<u>137</u>
<b>NET BOOK VALUE</b>	
At 30 September 2019	<u>137</u>
At 30 September 2018	<u>137</u>



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2019

## 6. FIXED ASSET INVESTMENTS - continued

	Loans to group undertakings £	Other loans £	Totals £
At 1 October 2018	94,357	236,406	330,763
New in year	2,212	2,000	4,212
Repayment in year	(17,696)	(500)	(18,196)
At 30 September 2019	<u>78,873</u>	<u>237,906</u>	<u>316,779</u>

## 7. DEBTORS

	2019 £	2018 £
Amounts falling due within one year:		
Trade debtors	42,690	12,546
Amounts recoverable on contract	61,334	52,306
Other debtors	<u>13,925</u>	<u>17,836</u>
	<u>117,949</u>	<u>82,688</u>
Amounts falling due after more than one year:		
Other debtors	<u>17,866</u>	<u>23,628</u>
Aggregate amounts	<u>135,815</u>	<u>106,316</u>

## 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Payments on account	47,811	35,620
Trade creditors	147	3,915
Taxation and social security	13,525	15,212
Other creditors	<u>31,381</u>	<u>19,305</u>
	<u>92,864</u>	<u>74,052</u>

## 9. OTHER FINANCIAL COMMITMENTS

Commitments under operating leases £4,166.

## 10. RELATED PARTY DISCLOSURES

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

As at 30 September 2019, an amount of £237,906 (2018 - £236,401) was due from a company under common control. The amount due is unsecured, interest-free and repayable on demand.

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.