

Company Registration No. 09522239 (England and Wales)

ASTUTUS INTELLIGENCE LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2017
PAGES FOR FILING WITH REGISTRAR

ASTUTUS INTELLIGENCE LTD

COMPANY INFORMATION

Director	Mr M L Dubbey
Company number	09522239
Registered office	Suite 126 43 Bedford Street London WC2E 9HA
Accountants	TaxAssist Accountants 133 Station Road Sidcup Kent DA15 7AA
Business address	Suite 126 43 Bedford Street London WC2E 9HA

ASTUTUS INTELLIGENCE LTD

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ASTUTUS INTELLIGENCE LTD

BALANCE SHEET

AS AT 30 APRIL 2017

		2017		2016	
	Notes	£	£	£	£
Current assets					
Debtors	2	39,510		91,505	
Cash at bank and in hand		3,612		2,785	
		<u>43,122</u>		<u>94,290</u>	
Creditors: amounts falling due within one year	3	<u>(35,170)</u>		<u>(85,536)</u>	
Net current assets			<u>7,952</u>		<u>8,754</u>
Capital and reserves					
Called up share capital	4		100		100
Profit and loss reserves			<u>7,852</u>		<u>8,654</u>
Total equity			<u>7,952</u>		<u>8,754</u>

The director of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial Year ended 30 April 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the Year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board of directors and authorised for issue on 8 January 2018 and are signed on its behalf by:

Mr M L Dubbey
Director

Company Registration No. 09522239

ASTUTUS INTELLIGENCE LTD

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 APRIL 2017

	Share capital	Profit and loss reserves	Total
Notes	£	£	£
Balance at 1 April 2015	-	-	-
Period ended 30 April 2016:			
Profit and total comprehensive income for the period	-	8,654	8,654
Issue of share capital	4 100	-	100
	<hr/>	<hr/>	<hr/>
Balance at 30 April 2016	100	8,654	8,754
Period ended 30 April 2017:			
Loss and total comprehensive income for the period	-	(802)	(802)
	<hr/>	<hr/>	<hr/>
Balance at 30 April 2017	100	7,852	7,952
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

ASTUTUS INTELLIGENCE LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2017

1 Accounting policies

Company information

Astutus Intelligence Ltd is a private company limited by shares incorporated in England and Wales. The registered office is Suite 126, 43 Bedford Street, London, WC2E 9HA.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

1.3 Cash at bank and in hand

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.4 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

1.5 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs.

Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

ASTUTUS INTELLIGENCE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2017

1 Accounting policies (Continued)

1.6 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

2 Debtors

	2017	2016
	£	£
Amounts falling due within one year:		
Trade debtors	31,760	83,755
Other debtors	7,750	7,750
	<u>39,510</u>	<u>91,505</u>

3 Creditors: amounts falling due within one year

	2017	2016
	£	£
Trade creditors	33,400	82,402
Corporation tax	-	2,164
Other creditors	970	10
Accruals and deferred income	800	960
	<u>35,170</u>	<u>85,536</u>

4 Called up share capital

	2017	2016
	£	£
Ordinary share capital		
Issued and fully paid		
100 Ordinary shares of £1 each	100	100
	<u>100</u>	<u>100</u>

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.