Company registration number 03622842 (England and Wales)

INTELLECT MANAGEMENT LIMITED

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2026

PAGES FOR FILING WITH REGISTRAR

INTELLECT MANAGEMENT LIMITED

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INTELLECT MANAGEMENT LIMITED

BALANCE SHEET

AS AT 28 FEBRUARY 2026

	Notes	2026		2025	
		£	£	£	£
Fixed assets					
Investments	**4**		336,250		384,980
Current assets					
Debtors	**5**	7,466		8,131	
Cash at bank and in hand		376,336		344,221	
		383,802		352,352	
Creditors: amounts falling due within one year	**6**	(6,948)		(8,432)	
Net current assets			376,854		343,920
Net assets			713,104		728,900
Capital and reserves					
Called up share capital			2		2
Fair value reserves			112,317		130,293
Retained earnings			600,785		598,605
Total equity			713,104		728,900

For the financial year ended 28 February 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved and signed by the director and authorised for issue on 18 May 2026

Mr G. Sutcliffe
Director

Company registration number 03622842 (England and Wales)

1 Accounting policies

Company information

Intellect Management Limited is a private company limited by shares incorporated in England and Wales. The registered office is Palms, Dove Bank, Wormald Green, Harrogate, North Yorkshire, HG3 3PT.

1.1 Basis of preparation

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.

1.2 Revenue

Turnover is measured at the fair value of the consideration received or receivable.

1.3 Fixed asset investments

Fixed asset investments are stated at fair value. Changes in fair value are recognised in profit or loss.

1.4 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.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was: 1

	2026 Number	2025 Number
Total	1	1

3 Taxation

	2026 £	2025 £
Current tax		
UK corporation tax on profits for the current period	5,834	7,412

4 Fixed asset investments

	2026	2025
	£	£
Other investments other than loans	336,250	384,980

Movements in fixed asset investments

	Investments
	£
Cost or valuation	
At 1 March 2025	384,980
Valuation changes	11,270
Disposals	(60,000)
At 28 February 2026	336,250
Carrying amount	
At 28 February 2026	336,250
At 28 February 2025	384,980

5 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Prepayments and accrued income	7,466	8,131

6 Creditors: amounts falling due within one year

	2026	2025
	£	£
Corporation tax	5,834	7,412
Other creditors	1,114	1,020
	6,948	8,432

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.