REGISTERED NUMBER: 10416421 (England and Wales)

Unaudited Financial Statements

for the Period 7 October 2016 to 31 October 2017

for

Apertus Associates Limited

Apertus Associates Limited (Registered number: 10416421)

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for the Period 7 October 2016 to 31 October 2017

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Apertus Associates Limited

Company Information
for the Period 7 October 2016 to 31 October 2017

DIRECTORS:	J M Venn Mrs J A Venn G R Venn
REGISTERED OFFICE:	65 Tewit Well Road Harrogate HG2 8JL
REGISTERED NUMBER:	10416421 (England and Wales)
ACCOUNTANTS:	Leon & Company Chartered Accountants 100 High Ash Drive Alwoodley Leeds West Yorkshire LS17 8RE

Balance Sheet
31 October 2017

	Notes	£	£
FIXED ASSETS			
Tangible assets	3		**812**
CURRENT ASSETS			
Cash at bank		**8,367**	
CREDITORS			
Amounts falling due within one year	4	**5,041**	
NET CURRENT ASSETS			**3,326**
TOTAL ASSETS LESS CURRENT LIABILITIES			**4,138**
PROVISIONS FOR LIABILITIES	5		**162**
NET ASSETS			**3,976**
CAPITAL AND RESERVES			
Called up share capital	6		**101**
Retained earnings			**3,875**
SHAREHOLDERS' FUNDS			**3,976**

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 October 2017.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 October 2017 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

(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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors on 22 March 2018 and were signed on its behalf by:

G R Venn - Director

1. STATUTORY INFORMATION

Apertus Associates 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.
Computer equipment - 33% on cost

Taxation
Taxation for the period 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 period 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.

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3. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
Additions	1,254
At 31 October 2017	1,254
DEPRECIATION	
Charge for period	442
At 31 October 2017	442
NET BOOK VALUE	
At 31 October 2017	812

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Tax	2,086
Directors' loan accounts	2,594
Accrued expenses	361
	5,041

5. PROVISIONS FOR LIABILITIES

	£
Deferred tax	162

	Deferred tax £
Movement in year	162
Balance at 31 October 2017	162

6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
100	Ordinary Shares Type A	1	100
1	Ordinary Shares Type B	1	1
			101

7. RELATED PARTY DISCLOSURES

Included in creditors is an amount of £2,594 owed to a director. This loan is interest free and repayable on demand.

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8. ULTIMATE CONTROLLING PARTY

The company was controlled throughout the period by G Venn and J Venn by virtue of their joint 50:50 ownership of the company's issued equity share capital.

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.