

Registered number

05158526

Audyus Ltd

Filleted Accounts

30 June 2019

Audyus Ltd**Registered number:** 05158526**Balance Sheet****as at 30 June 2019**

	Notes	2019 £	2018 £
Fixed assets			
Investments	3	8,261	8,261
Current assets			
Debtors	4	1,004,127	714,598
Net current assets		<hr/> 1,004,127	<hr/> 714,598
Net assets		<hr/> 1,012,388	<hr/> 722,859
Capital and reserves			
Called up share capital		452,879	278,520
Share premium		568,010	452,840
Profit and loss account		(8,501)	(8,501)
Shareholders' funds		<hr/> 1,012,388	<hr/> 722,859

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Simon Freethy

Director

Approved by the board on 30 June 2020

Audyus Ltd
Notes to the Accounts
for the year ended 30 June 2019

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

2 Employees	2019	2018
	Number	Number
Average number of persons employed by the company	0	0

3 Investments

	Investments in subsidiary undertakings £
Cost	
At 1 July 2018	8,261
At 30 June 2019	8,261

4 Debtors	2019	2018
	£	£
Amounts owed by group undertakings and undertakings in which the company has a participating interest	<u>1,004,127</u>	<u>714,598</u>

5 Other information

Audyus Ltd is a private company limited by shares and incorporated in England. Its registered office is:

Unit 5c Spitfire Close
Ermine Business Park
Huntingdon
Cambridgeshire
PE29 6XY

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.