

# Start Up Active Limited

Unaudited Financial Statements  
for the Year Ended 31 March 2019

Alextra Group Ltd  
Chartered Certified Accountants  
7-9 Macon Court  
Crewe  
Cheshire  
CW1 6EA

# Start Up Active Limited

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# Start Up Active Limited

(Registration number: 09340818)  
Balance Sheet as at 31 March 2019

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Intangible assets	<u>4</u>	65,513	82,854
Tangible assets	<u>5</u>	2,215	3,002
		<u>67,728</u>	<u>85,856</u>
<b>Current assets</b>			
Debtors	<u>6</u>	143,193	159,859
Cash at bank and in hand		326	1,364
		<u>143,519</u>	<u>161,223</u>
<b>Creditors: Amounts falling due within one year</b>	<u>7</u>	<u>(135,544)</u>	<u>(118,747)</u>
<b>Net current assets</b>		<u>7,975</u>	<u>42,476</u>
<b>Net assets</b>		<u>75,703</u>	<u>128,332</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		<u>75,603</u>	<u>128,232</u>
<b>Total equity</b>		<u>75,703</u>	<u>128,332</u>

For the financial year ending 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account and Directors Report has been taken.

The notes on pages 3 to 6 form an integral part of these financial statements.

**Start Up Active Limited**

**(Registration number: 09340818)**  
**Balance Sheet as at 31 March 2019**

Approved and authorised by the Board on 23 December 2019 and signed on its behalf by:

.....

Mr A Bradbury  
Director

The notes on pages 3 to 6 form an integral part of these financial statements.  
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## **Start Up Active Limited**

### **Notes to the Financial Statements for the Year Ended 31 March 2019**

#### **1 General information**

The company is a private company limited by share capital, incorporated in England and Wales .

The address of its registered office is:

7-9 Macon Court  
Crewe  
Cheshire  
CW1 6EA  
UK

The principal place of business is:

23 Stamford Park Road  
Altrincham  
Cheshire  
WA15 9EL  
UK

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

##### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

These financial statements are prepared in Sterling, which is the functional currency of the company. All monetary amounts are rounded to the nearest £.

##### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

## Start Up Active Limited

### Notes to the Financial Statements for the Year Ended 31 March 2019

#### Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Furniture and fittings	25% reducing balance
Office equipment	33% on reducing balance

#### Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life, which has been assessed as 5 years. It is reviewed for impairment at the end of its first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

#### Amortisation

Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their useful life as follows:

Asset class	Amortisation method and rate
Intangible assets	straight line over 5 years.

#### 3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 3 (2018 - 5).

# Start Up Active Limited

## Notes to the Financial Statements for the Year Ended 31 March 2019

### 4 Intangible assets

	Goodwill £	Other intangible assets £	Total £
<b>Cost or valuation</b>			
At 1 April 2018	7,000	79,704	86,704
At 31 March 2019	7,000	79,704	86,704
<b>Amortisation</b>			
At 1 April 2018	3,850	-	3,850
Amortisation charge	1,400	15,941	17,341
At 31 March 2019	5,250	15,941	21,191
<b>Carrying amount</b>			
At 31 March 2019	1,750	63,763	65,513
At 31 March 2018	3,150	79,704	82,854

### 5 Tangible assets

	Furniture, fittings and equipment £	Total £
<b>Cost or valuation</b>		
At 1 April 2018	6,656	6,656
At 31 March 2019	6,656	6,656
<b>Depreciation</b>		
At 1 April 2018	3,654	3,654
Charge for the year	787	787
At 31 March 2019	4,441	4,441
<b>Carrying amount</b>		
At 31 March 2019	2,215	2,215
At 31 March 2018	3,002	3,002

# Start Up Active Limited

## Notes to the Financial Statements for the Year Ended 31 March 2019

### 6 Debtors

	2019 £	2018 £
Trade debtors	3,624	24,028
Other debtors	139,569	135,831
	<hr/>	<hr/>
Total current trade and other debtors	143,193	159,859
	<hr/>	<hr/>

### 7 Creditors

#### Creditors: amounts falling due within one year

	Note	2019 £	2018 £
<b>Due within one year</b>			
Trade creditors		3,200	14,708
Taxation and social security		71,527	46,254
Corporation tax		6,727	-
Other payables		54,090	57,785
		<hr/>	<hr/>
		135,544	118,747
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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.