

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**  
**FOR**  
**ASPERATUS SERVICES LTD**

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FOR THE YEAR ENDED 31 MARCH 2021**

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**ASPERATUS SERVICES LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**DIRECTOR:** M F Forbes

**REGISTERED OFFICE:** The Commercial Centre  
6 Green End  
Comberton  
Cambridge  
Cambridgeshire  
CB23 7DY

**REGISTERED NUMBER:** 10924834 (England and Wales)

**ACCOUNTANTS:** Thompson Taraz Rand Ltd  
Chartered Accountants  
10 Jesus Lane  
Cambridge  
Cambridgeshire  
CB5 8BA

**BALANCE SHEET**  
**31 MARCH 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	5	1	288
<b>CURRENT ASSETS</b>			
Debtors	6	-	1
Cash at bank		<u>29,982</u>	<u>50,239</u>
		<b>29,982</b>	<b>50,240</b>
<b>CREDITORS</b>			
Amounts falling due within one year	7	<u>(4,149)</u>	<u>(6,169)</u>
<b>NET CURRENT ASSETS</b>		<u><b>25,833</b></u>	<u><b>44,071</b></u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>25,834</b></u>	<u><b>44,359</b></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	8	100	1
Retained earnings		<u>25,734</u>	<u>44,358</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><b>25,834</b></u>	<u><b>44,359</b></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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.

**BALANCE SHEET - continued**  
**31 MARCH 2021**

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

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the director and authorised for issue on 14 October 2021 and were signed by:

M F Forbes - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**1. STATUTORY INFORMATION**

Asperatus Services Ltd 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. STATEMENT OF COMPLIANCE**

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

**3. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention.

**Revenue recognition**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Revenue from services is recognised when those services are performed.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Equipment - 33.33% on cost

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**Going concern**

The director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus she continues to adopt the going concern basis of accounting in preparing the financial statements.

**4. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2020 - 1 ).

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

5. TANGIBLE FIXED ASSETS

**COST**

At 1 April 2020  
and 31 March 2021

Equipment  
£

1,286

**DEPRECIATION**

At 1 April 2020  
Charge for year  
At 31 March 2021

998

287

1,285

**NET BOOK VALUE**

At 31 March 2021  
At 31 March 2020

1

288

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2021

2020

£

£

Other debtors

-

1

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2021

2020

£

£

Corporation tax

-

997

Other creditors

1,080

1,619

Director's loan account

3,069

3,553

4,149

6,169

The director's loan account is repayable on demand and interest free.

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:

Class:

Nominal  
value:

2021

2020

£

£

NIL

Ordinary

£1

-

1

85

Ordinary A

£1

85

-

5

Ordinary B

£1

5

-

5

Ordinary C

£1

5

-

5

Ordinary D

£1

5

-

100

1

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**8. CALLED UP SHARE CAPITAL - continued**

The following shares were issued during the year for cash at par :

99 Ordinary shares of £1



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.