

**ART PERSPECTIVE LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2021**

**ART PERSPECTIVE LIMITED**  
**UNAUDITED ACCOUNTS**  
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**ART PERSPECTIVE LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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<b>Directors</b>	Mr R A Cumming Mrs A C Cumming
<b>Secretary</b>	Mr R A Cumming
<b>Company Number</b>	4518741 (England and Wales)
<b>Registered Office</b>	The Old Mill House Maids Moreton Buckingham BUCKINGHAMSHIRE MK18 7AR
<b>Accountants</b>	Anthistle Craven Moreton House 31 High Street Buckingham Bucks MK18 1NU

**ART PERSPECTIVE LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 AUGUST 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	5	827	1,098
<b>Current assets</b>			
Debtors	6	782	904
Cash at bank and in hand		6,230	13,575
		<u>7,012</u>	<u>14,479</u>
<b>Creditors: amounts falling due within one year</b>	7	(4,695)	(3,492)
<b>Net current assets</b>		<u>2,317</u>	<u>10,987</u>
<b>Net assets</b>		<u>3,144</u>	<u>12,085</u>
<b>Capital and reserves</b>			
Called up share capital		30	30
Profit and loss account		3,114	12,055
<b>Shareholders' funds</b>		<u>3,144</u>	<u>12,085</u>

For the year ending 31 August 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 14 October 2021 and were signed on its behalf by

Mrs A C Cumming  
Director

Company Registration No. 4518741

**ART PERSPECTIVE LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

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**1 Statutory information**

Art Perspective Limited is a private company, limited by shares, registered in England and Wales, registration number 4518741. The registered office and principal place of business is The Old Mill House, Maids Moreton, Buckingham, BUCKINGHAMSHIRE, MK18 7AR.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	20% on reducing balance
Computer equipment	25% on reducing balance

***Intangible fixed assets***

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation over 5 years

**4 Intangible fixed assets**

	<b>Other £</b>
<b>Cost</b>	
At 1 September 2020	300
At 31 August 2021	300
<b>Amortisation</b>	
At 1 September 2020	300
At 31 August 2021	300
<b>Net book value</b>	
At 31 August 2021	-

**ART PERSPECTIVE LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

**5 Tangible fixed assets**

	<b>Fixtures &amp; fittings £</b>	<b>Computer equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>	At cost	At cost	
At 1 September 2020	109	11,032	11,141
At 31 August 2021	109	11,032	11,141
<b>Depreciation</b>			
At 1 September 2020	64	9,979	10,043
Charge for the year	9	262	271
At 31 August 2021	73	10,241	10,314
<b>Net book value</b>			
At 31 August 2021	36	791	827
At 31 August 2020	45	1,053	1,098

**6 Debtors: amounts falling due within one year**

	<b>2021 £</b>	<b>2020 £</b>
Accrued income and prepayments	782	904

**7 Creditors: amounts falling due within one year**

	<b>2021 £</b>	<b>2020 £</b>
Taxes and social security	-	3
Loans from directors	3,830	2,629
Accruals	865	860
	4,695	3,492

**8 Average number of employees**

During the year the average number of employees was 0 (2020: 0).

