

**ASTRA ASPERA LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2018**

AEL Markhams Ltd  
Chartered Accountants  
201 Haverstock Hill  
London  
NW3 4QG

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**FOR THE YEAR ENDED 31 DECEMBER 2018**

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**ASTRA ASPERA LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

**DIRECTOR:** D W Draper

**REGISTERED OFFICE:** 201 Haverstock Hill  
London  
NW3 4QG

**REGISTERED NUMBER:** 07882202 (England and Wales)

**ACCOUNTANTS:** AEL Markhams Ltd  
Chartered Accountants  
201 Haverstock Hill  
London  
NW3 4QG

**ASTRA ASPERA LIMITED (REGISTERED NUMBER: 07882202)**

**BALANCE SHEET**  
**31 DECEMBER 2018**

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		2,289		5,060
<b>CURRENT ASSETS</b>					
Debtors	5	160,298		163,106	
Cash at bank		<u>2,591</u>		<u>7,178</u>	
		162,889		170,284	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>158,707</u>		<u>125,514</u>	
<b>NET CURRENT ASSETS</b>			<u>4,182</u>		<u>44,770</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>6,471</u>		<u>49,830</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>6,371</u>		<u>49,730</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>6,471</u>		<u>49,830</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

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 Income Statement has not been delivered.

The financial statements were approved by the director on 30 September 2019 and were signed by:

D W Draper - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

**1. STATUTORY INFORMATION**

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

The accounts are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been consistently applied (except as otherwise stated).

**Turnover**

Turnover represents net invoiced sales of services, excluding value added tax.

**Tangible fixed assets**

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

Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

**Financial instruments**

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and loans to related parties.

Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised through profit or loss.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and the best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the reporting date.

**Taxation**

Taxation for the year 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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2017 - 1).

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

**4. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2018 and 31 December 2018	<u>9,133</u>	<u>4,380</u>	<u>13,513</u>
<b>DEPRECIATION</b>			
At 1 January 2018	5,016	3,437	8,453
Charge for year	<u>2,059</u>	<u>712</u>	<u>2,771</u>
At 31 December 2018	<u>7,075</u>	<u>4,149</u>	<u>11,224</u>
<b>NET BOOK VALUE</b>			
At 31 December 2018	<u>2,058</u>	<u>231</u>	<u>2,289</u>
At 31 December 2017	<u>4,117</u>	<u>943</u>	<u>5,060</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade debtors	64,193	36,605
Other debtors	<u>96,105</u>	<u>126,501</u>
	<u>160,298</u>	<u>163,106</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade creditors	17,442	16,748
Taxation and social security	128,191	94,215
Other creditors	<u>13,074</u>	<u>14,551</u>
	<u>158,707</u>	<u>125,514</u>

**7. RELATED PARTY DISCLOSURES**

The total amount due from director as at the balance sheet date was £69,293 (2017: £88,177).

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.