

**CAMBRIDGE ANALYTICA LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2018**

Foreshore Accountancy LLP

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Cambridge Analytica Ltd
Unaudited Financial Statements
For The Year Ended 31 July 2018

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Cambridge Analytica Ltd
Balance Sheet
As at 31 July 2018

Registered number: 09154503

		2018		2017	
	Notes	£	£	£	£
CURRENT ASSETS					
Debtors	4	70,401		61,181	
Cash at bank and in hand		46,037		31,565	
		116,438		92,746	
Creditors: Amounts Falling Due Within One Year	5	(15,937)		(4,355)	
NET CURRENT ASSETS (LIABILITIES)			100,501		88,391
TOTAL ASSETS LESS CURRENT LIABILITIES			100,501		88,391
NET ASSETS			100,501		88,391
CAPITAL AND RESERVES					
Called up share capital	6		110		110
Profit and Loss Account			100,391		88,281
SHAREHOLDERS' FUNDS			100,501		88,391

For the year ending 31 July 2018 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 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.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Dr Alastair MacWillson

28/02/2019

Cambridge Analytica Ltd
Balance Sheet (continued)
As at 31 July 2018

The notes on pages 3 to 4 form part of these financial statements.

Cambridge Analytica Ltd
Notes to the Financial Statements
For The Year Ended 31 July 2018

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2. Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

1.3. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

	2018	2017
Sales, marketing and distribution	1	1
	<u>1</u>	<u>1</u>

4. Debtors

	2018	2017
	£	£
Due within one year		
Trade debtors	46,469	35,365
Directors' loan accounts	23,932	19,316
Amounts owed by other participating interests	-	6,500
	<u>70,401</u>	<u>61,181</u>

Cambridge Analytica Ltd
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2018

5. Creditors: Amounts Falling Due Within One Year

	2018	2017
	£	£
Corporation tax	10,827	-
VAT	3,935	3,210
Accruals and deferred income	1,175	1,145
	<u>15,937</u>	<u>4,355</u>

6. Share Capital

	2018	2017
Allotted, Called up and fully paid	<u>110</u>	<u>110</u>

7. Directors Advances, Credits and Guarantees

Included within Debtors are the following loans to directors:

The above loan is unsecured, interest free and repayable on demand.

Dividends paid to directors

	2018	2017
	£	£
Dr Alastair MacWillson	30,000	35,000
Mrs Anne MacWillson	3,000	3,500

8. Dividends

	2018	2017
	£	£
On equity shares:		
Final dividend paid	<u>33,000</u>	<u>38,500</u>
	<u>33,000</u>	<u>38,500</u>

9. Controlling Party

The company's controlling party is Dr A C MacWillson by virtue of his ownership of 91% of the issued share capital in the company.

10. General Information

Cambridge Analytica Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 09154503. The registered office is Fairfield, Shotley Road, Ipswich, Suffolk, IP9 1EE.

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.