

Statement of Consent to Prepare Financial Statements

All of the members of Wild Aster Ltd have consented to the preparation of the abridged statement of comprehensive income and the abridged statement of financial position for the year ending 31 March 2017 in accordance with Section 444(2A) of the Companies Act 2006.

COMPANY REGISTRATION NUMBER: 09509531

Wild Aster Ltd

Unaudited Financial Statements

31 March 2017

Wild Aster Ltd

Financial Statements

Year ended 31 March 2017

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Wild Aster Ltd

Officers and Professional Advisers

Director Ms S. Hayasaka

- Director

Registered office 7 Cockhall Close
Litlington
Nr Royston
Cambridgeshire
SG8 0RB

Accountant Arnold Guise Associates
Accountants
7 Cockhall Close
Litlington
Cambridgeshire
SG8 0RB

Bankers HSBC (Midland)
1 South Place
London
EC2M 2UP

Wild Aster Ltd

Director's Report

Year ended 31 March 2017

The director presents her report and the unaudited financial statements of the company for the year ended 31 March 2017 .

Director

The director who served the company during the year was as follows:

Ms S. Hayasaka

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 30 December 2017 and signed on behalf of the board by:

Ms S. Hayasaka

Director

Registered office:

7 Cockhall Close

Litlington

Nr Royston

Cambridgeshire

SG8 0RB

Wild Aster Ltd

Accountants Report to the Director on the Preparation of the Unaudited Statutory Financial Statements of Wild Aster Ltd

Year ended 31 March 2017

As described on the abridged statement of financial position, the director of the company is responsible for the preparation of the financial statements for the year ended 31 March 2017, which comprise the abridged statement of comprehensive income, abridged statement of financial position, statement of changes in equity and the related notes. You consider that the company is exempt from an audit under the Companies Act 2006. In accordance with your instructions I have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to me.

Arnold Guise Associates Accountants

7 Cockhall Close Litlington Cambridgeshire SG8 0RB

30 December 2017

Wild Aster Ltd

Abridged Statement of Comprehensive Income

Year ended 31 March 2017

	Year to	Period from
	31 Mar 17	25 Mar 15 to
		31 Mar 16
Note	£	£
Gross profit	62,033	70,129
Administrative expenses	21,231	18,917
	-----	-----
Operating profit	40,802	51,212
	-----	-----
Profit before taxation	40,802	51,212
Tax on profit	8,370	10,257
	-----	-----
Profit for the financial year and total comprehensive income	32,432	40,955
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All the activities of the company are from continuing operations.

The company has no other recognised items of income and expenses other than the results for the year as set out above.

Wild Aster Ltd

Abridged Statement of Financial Position

31 March 2017

	Note	2017 £	2016 £
Current assets			
Debtors		55	9,082
Cash at bank and in hand		37,582	27,026
		-----	-----
		37,637	36,108
Creditors: amounts falling due within one year		9,184	11,452
		-----	-----
Net current assets		28,453	24,656
		-----	-----
Total assets less current liabilities		28,453	24,656
Creditors: amounts falling due after more than one year		65	700
		-----	-----
Net assets		28,388	23,956
		-----	-----
Capital and reserves			
Called up share capital		1	1
Profit and loss account		28,387	23,955
		-----	-----
Member funds		28,388	23,956
		-----	-----

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 31 March 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

Wild Aster Ltd

Abridged Statement of Financial Position *(continued)*

31 March 2017

These financial statements were approved by the board of directors and authorised for issue on 30 December 2017
, and are signed on behalf of the board by:

Ms S. Hayasaka

Director

Company registration number: 09509531

Wild Aster Ltd

Statement of Changes in Equity

Year ended 31 March 2017

	Called up share capital	Profit and loss account	Total
	£	£	£
At 25 March 2015	—	—	—
Profit for the year		40,955	40,955
	----	-----	-----
Total comprehensive income for the year	—	40,955	40,955
Issue of shares	1	—	1
Dividends paid and payable	—	(17,000)	(17,000)
	----	-----	-----
Total investments by and distributions to owners	1	(17,000)	(16,999)
At 31 March 2016	1	23,955	23,956
Profit for the year		32,432	32,432
	----	-----	-----
Total comprehensive income for the year	—	32,432	32,432
Dividends paid and payable	—	(28,000)	(28,000)
	----	-----	-----
Total investments by and distributions to owners	—	(28,000)	(28,000)
	----	-----	-----
At 31 March 2017	1	28,387	28,388
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Wild Aster Ltd

Notes to the Financial Statements

Year ended 31 March 2017

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 7 Cockhall Close, Litlington, Nr Royston, SG8 0RB, Cambridgeshire.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

1 Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

2 Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3 Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably. Revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period provided that the outcome can be reliably estimated. When the outcome cannot be reliably estimated, revenue is recognised only to the extent that expenses recognised are recoverable.

4 Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

5 Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the profit and loss account.

6 Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost. Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment. Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately. For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics. Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 1 (2016: 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.