

**AERIAL DIGITAL LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

AERIAL DIGITAL LTD
UNAUDITED ACCOUNTS
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AERIAL DIGITAL LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2021

Director	Mr N Ritchie
Company Number	SC490340 (Scotland)
Registered Office	22 Montrose Street Glasgow G1 1RE
Accountants	SQK Accountancy Limited 275 Deansgate Manchester North West England M3 4EL

AERIAL DIGITAL LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2021

	Notes	2021 £	2020 £
Fixed assets			
Intangible assets	4	-	2,000
Tangible assets	5	398	209
		<u>398</u>	<u>2,209</u>
Current assets			
Debtors	6	20,292	23,319
Cash at bank and in hand		32,111	12,725
		<u>52,403</u>	<u>36,044</u>
Creditors: amounts falling due within one year	7	(36,904)	(14,492)
Net current assets		<u>15,499</u>	<u>21,552</u>
Net assets		<u>15,897</u>	<u>23,761</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		15,797	23,661
Shareholders' funds		<u>15,897</u>	<u>23,761</u>

For the year ending 31 March 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 director acknowledges his 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 and authorised for issue on 30 December 2021 and were signed on its behalf by

Mr N Ritchie
Director

Company Registration No. SC490340

AERIAL DIGITAL LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

1 Statutory information

AERIAL DIGITAL LTD is a private company, limited by shares, registered in Scotland, registration number SC490340. The registered office is 22 Montrose Street, Glasgow, G1 1RE.

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.

Intangible fixed assets

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

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:

Plant & machinery 25% Straight line

4 Intangible fixed assets

	Goodwill
	£
Cost	
At 1 April 2020	10,000
At 31 March 2021	10,000
Amortisation	
At 1 April 2020	8,000
Charge for the year	2,000
At 31 March 2021	10,000
Net book value	
At 31 March 2021	-
At 31 March 2020	2,000

AERIAL DIGITAL LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

5 Tangible fixed assets

	Plant & machinery £
Cost or valuation	At cost
At 1 April 2020	925
Additions	284
At 31 March 2021	1,209
Depreciation	
At 1 April 2020	716
Charge for the year	95
At 31 March 2021	811
Net book value	
At 31 March 2021	398
At 31 March 2020	209

6 Debtors: amounts falling due within one year

	2021 £	2020 £
Trade debtors	20,292	23,319

7 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	48	81
Taxes and social security	7,993	6,976
Other creditors	28,863	7,435
	36,904	14,492

8 Average number of employees

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

