

**SMART COMMUNICATIONS LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2019**

SMART COMMUNICATIONS LTD
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2019

| | Notes | 2019 £ | 2018 £ |
|---|----------|-----------------|-----------------|
| Fixed assets | | | |
| Tangible assets | <u>4</u> | 27,359 | 27,359 |
| Current assets | | | |
| Debtors | | 11,678 | - |
| Cash at bank and in hand | | 15 | 58,641 |
| | | <u>11,693</u> | <u>58,641</u> |
| Creditors: amounts falling due within one year | | (45,834) | (94,896) |
| Net current liabilities | | <u>(34,141)</u> | <u>(36,255)</u> |
| Net liabilities | | (6,782) | (8,896) |
| Capital and reserves | | | |
| Called up share capital | | 999 | - |
| Profit and loss account | | (7,781) | (8,896) |
| Shareholders' funds | | <u>(6,782)</u> | <u>(8,896)</u> |

For the year ending 30 June 2019 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.

The members have agreed to the preparation of abridged accounts for the year in accordance with Section 444(2A).

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.

Approved by the Board on 14 October 2019.

Sarunas Grigaliunas
Director

Company Registration No. 8565011

SMART COMMUNICATIONS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2019

1 Statutory information

SMART COMMUNICATIONS LTD is a private company, limited by shares, registered in England and Wales, registration number 8565011. The registered office is FIRST FLOOR, 107 GEORGE LANE, SOUTH WOODFORD, LONDON, E18 1AN, ENGLAND.

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:

4 Tangible fixed assets

| | Total £ |
|--------------------------|--------------------|
| Cost or valuation | |
| At 1 July 2018 | 27,359 |
| At 30 June 2019 | 27,359 |
| Depreciation | |
| At 30 June 2019 | - |
| Net book value | |
| At 30 June 2019 | 27,359 |
| At 30 June 2018 | 27,359 |

5 Average number of employees

During the year the average number of employees was 0 (2018: 0).

