

**Unaudited Financial Statements  
for the Year Ended 30 April 2023  
for  
Astron Systems Ltd**

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for the year ended 30 April 2023**

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**Astron Systems Ltd**

**Company Information  
for the year ended 30 April 2023**

**DIRECTORS:**

E P Brown  
K N J Jones-Tett  
R P Sokolowski  
B Lenoir

**REGISTERED OFFICE:**

2 Maple Court  
Davenport Street  
Macclesfield  
Cheshire  
SK10 1JE

**REGISTERED NUMBER:**

13346875 (England and Wales)

**ACCOUNTANTS:**

Bennett Brooks & Co Ltd  
Chartered Accountants  
2 Maple Court  
Davenport Street  
Macclesfield  
Cheshire  
SK10 1JE

**Astron Systems Ltd (Registered number: 13346875)**

**Balance Sheet  
30 April 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	4	1,863	-
<b>CURRENT ASSETS</b>			
Debtors	5	22,173	939
Cash at bank		<u>52,932</u>	<u>582</u>
		75,105	1,521
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>(4,108)</u>	<u>(3,853)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>70,997</u>	<u>(2,332)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>72,860</u>	<u>(2,332)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	7	5	6
Share premium		105,078	-
Capital redemption reserve		2	-
Other reserves		1,897	-
Retained earnings		<u>(34,122)</u>	<u>(2,338)</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>72,860</u>	<u>(2,332)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

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

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 Board of Directors and authorised for issue on 22 January 2024 and were signed on its behalf by:

K N J Jones-Tett - Director

**Notes to the Financial Statements  
for the year ended 30 April 2023**

1. **STATUTORY INFORMATION**

Astron Systems Ltd 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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 financial statements have been prepared on a going concern basis which assumes that the company will continue in operational existence for the foreseeable future. Having reviewed the future cash flows of the business, the directors are satisfied that the company will have adequate resources to meet its liabilities as they fall due. On this assumption, the directors believe it appropriate to prepare the accounts on a going concern basis.

**Tangible fixed assets**

Tangible fixed assets are initially measured at cost. After initial recognition, tangible fixed assets are measured at cost less any accumulated depreciation.

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

Computer Equipment - 33% straight line

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

**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.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Share capital**

Ordinary & Ordinary A shares are classed as equity.

**Short term debtors and creditors**

Short term debtors and creditors with no stated interest rate are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account.

**Cash and cash equivalents**

Cash and cash equivalents includes cash in hand, cash held with banks and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Notes to the Financial Statements - continued  
for the year ended 30 April 2023

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2022 - NIL ).

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
Additions	2,395
At 30 April 2023	<u>2,395</u>
<b>DEPRECIATION</b>	
Charge for year	532
At 30 April 2023	<u>532</u>
<b>NET BOOK VALUE</b>	
At 30 April 2023	<u>1,863</u>

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

	2023	2022
	£	£
Other debtors	<u>22,173</u>	<u>939</u>

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

	2023	2022
	£	£
Trade creditors	1,532	-
Taxation and social security	894	-
Other creditors	<u>1,682</u>	<u>3,853</u>
	<u>4,108</u>	<u>3,853</u>

7. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			2023	2022
Number:	Class:	Nominal value:	£	£
3,999,999	Ordinary	£0.000001	4	6
1,230,646	Ordinary A	£0.000001	<u>1</u>	<u>-</u>
			<u>5</u>	<u>6</u>

1,230,646 Ordinary A shares of £0.000001 each were allotted as fully paid at a premium of £0.0974990 per share during the year.

2,000,001 Ordinary shares which had been held as Treasury shares were cancelled during the year.

1 Ordinary share was repurchased by the company to be held as Treasury shares during the year.

**Chartered Accountants' Report to the Board of Directors  
on the Unaudited Financial Statements of  
Astron Systems Ltd**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Astron Systems Ltd for the year ended 30 April 2023 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Astron Systems Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Astron Systems Ltd and state those matters that we have agreed to state to the Board of Directors of Astron Systems Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Astron Systems Ltd and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Astron Systems Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Astron Systems Ltd. You consider that Astron Systems Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Astron Systems Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Bennett Brooks & Co Ltd  
Chartered Accountants  
2 Maple Court  
Davenport Street  
Macclesfield  
Cheshire  
SK10 1JE

22 January 2024

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.