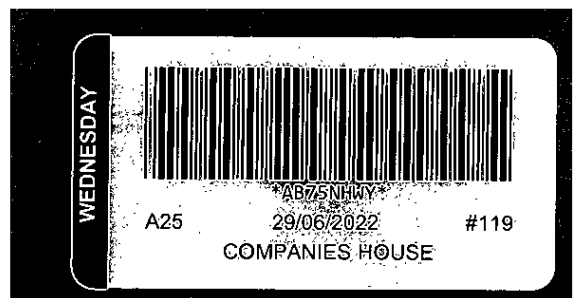


Company registration number: 12358486

UNAUDITED FINANCIAL  
STATEMENTS

FOR THE YEAR ENDED  
30 SEPTEMBER 2021

ASPV APPS LIMITED



MENZIES

---

# ASPV APPS LIMITED

---

## COMPANY INFORMATION

---

<b>Director</b>	Mr S Houghton-Williams
<b>Registered number</b>	12358486
<b>Registered office</b>	Adaptavist 25 Wilton Road London Victoria SW1V 1LW
<b>Accountants</b>	Menzies LLP Chartered Accountants 1st Floor Midas House 62 Goldsworth Road Woking Surrey GU21 6LQ

---

# ASPV APPS LIMITED

---

## CONTENTS

---

	Page
Statement of financial position	1 - 2
Notes to the financial statements	3 - 5

---

**ASPV APPS LIMITED**  
**REGISTERED NUMBER:12358486**

---

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 SEPTEMBER 2021**

---

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Intangible assets	4	42,041	61,445
		<u>42,041</u>	<u>61,445</u>
<b>Current assets</b>			
Debtors		27,782	12,546
Cash at bank and in hand		88,016	32,777
		<u>115,798</u>	<u>45,323</u>
<i>Creditors: amounts falling due within one year</i>	5	<u>(78,703)</u>	<u>(78,681)</u>
<b>Net current assets/(liabilities)</b>		<u>37,095</u>	<u>(33,358)</u>
<b>Total assets less current liabilities</b>		<u>79,136</u>	<u>28,087</u>
<b>Net assets</b>		<u>79,136</u>	<u>28,087</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		79,135	28,086
		<u>79,136</u>	<u>28,087</u>

---

**ASPV APPS LIMITED**  
REGISTERED NUMBER:12358486

---

**STATEMENT OF FINANCIAL POSITION (CONTINUED)**  
**AS AT 30 SEPTEMBER 2021**

---

The director considers that the Company is entitled to exemption from audit under section 479A of the Companies Act 2006 relating to subsidiary companies.

The members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared 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 financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:



.....  
**Mr S Haighton-Williams**  
Director

Date: 28/06/2022

The notes on pages 3 to 5 form part of these financial statements.

---

# ASPV APPS LIMITED

---

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

---

### 1. General information

ASPV APPS Limited is a private company limited by shares, registered in England and Wales. The address of its registered office and principal place of business is disclosed on the company information page.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

#### 2.2 Reporting period

In the prior year, the company reduced its accounting period to align its period end with other group members. The financial statements are reported on 9 months ended 30 September 2020, therefore the comparative figures presented in the financial statements are not entirely comparable.

#### 2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

##### Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

#### 2.4 Interest income

Interest income is recognised in profit or loss using the effective interest method.

---

# ASPV APPS LIMITED

---

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

---

### 2. Accounting policies (continued)

#### 2.5 Current and deferred taxation

The tax expense for the year comprises current and deferred tax. Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the Statement of Financial Position date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

#### 2.6 Intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

#### 2.7 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

#### 2.8 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

### 3. Employees

The average monthly number of employees, including directors, during the year was 1 (2020 -1).

---

# ASPV APPS LIMITED

---

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2021

---

### 4. Intangible assets

	Computer software £
<b>Cost</b>	
At 1 October 2020	77,615
At 30 September 2021	<u>77,615</u>
<b>Amortisation</b>	
At 1 October 2020	16,170
Charge for the year on owned assets	19,404
At 30 September 2021	<u>35,574</u>
<b>Net book value</b>	
At 30 September 2021	<u>42,041</u>
At 30 September 2020	<u>61,445</u>

### 5. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	7
Amounts owed to group undertakings	77,983	77,999
Other taxation and social security	720	675
	<u>78,703</u>	<u>78,681</u>

### 6. Parent company

The parent company of the smallest group for which consolidated financial statements are drawn up in is Adaptavist Holdings Limited. The address of their registered offices is: Adaptavist, 25 Wilton Road, Victoria, London, United Kingdom, SW1V 1LW.