

Registered number  
10342870

ASTRA PAY LTD

Filleled Accounts

31 December 2017

**ASTRA PAY LTD****Registered number:** 10342870**Balance Sheet****as at 31 December 2017**

	Notes	2017 £
<b>Fixed assets</b>		
Tangible assets	2	34,587
<b>Current assets</b>		
Debtors	3	379
Cash at bank and in hand		36,615
		<u>36,994</u>
<b>Creditors: amounts falling due within one year</b>	4	(69,666)
<b>Net current liabilities</b>		<u>(32,672)</u>
<b>Net assets</b>		<u>1,915</u>
<b>Capital and reserves</b>		
Called up share capital		100
Profit and loss account		1,815
<b>Shareholder's funds</b>		<u>1,915</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Rinat BAIMUKHAMETOV

Director

Approved by the board on 17 May 2018

# ASTRA PAY LTD

## Notes to the Accounts

for the period from 23 August 2016 to 31 December 2017

### 1 Accounting policies

#### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

#### **Intangible fixed assets**

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

#### **Tangible fixed assets**

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	25 % per annum on Net Book Value basis.
Motor Vehicles	25 % per annum on Net Book Value basis.

#### **Debtors**

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

#### **Creditors**

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

### 2 Tangible fixed assets

	Plant and machinery etc	Motor vehicles	Total
	£	£	£
Cost			

Additions	28,048	17,725	45,773
At 31 December 2017	<u>28,048</u>	<u>17,725</u>	<u>45,773</u>
<b>Depreciation</b>			
Charge for the period	6,755	4,431	11,186
At 31 December 2017	<u>6,755</u>	<u>4,431</u>	<u>11,186</u>
<b>Net book value</b>			
At 31 December 2017	21,293	13,294	34,587

**3 Debtors** **2017**  
£

Other debtors 379

**4 Creditors: amounts falling due within one year** **2017**  
£

Other creditors 69,666

**5 Other information**

ASTRA PAY LTD is a private company limited by shares and incorporated in England. Its registered office is:  
International House  
24 Holborn Viaduct,  
City Of London  
United Kingdom,  
EC1A 2BN

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.