

Unaudited Financial Statements for the Year Ended 31 May 2022

for

Fluentreach Limited

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for the Year Ended 31 May 2022

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Fluentreach Limited

Company Information
for the Year Ended 31 May 2022

DIRECTOR: Mr R Jones

SECRETARY: B Jones

REGISTERED OFFICE: 90 Meols Parade
Hoylake
Wirral
Merseyside
CH47 5AY

REGISTERED NUMBER: 02607415 (England and Wales)

ACCOUNTANTS: Robert Hayden & Co
195 Bramhall Lane
Stockport
Cheshire
SK2 6JA

Statement of Financial Position
31 May 2022

	Notes	31.5.22 £	£	31.5.21 £	£
FIXED ASSETS					
Tangible assets	4		190		-
CURRENT ASSETS					
Debtors	5	3,095		1,291	
Cash at bank		<u>20,277</u>		<u>28,631</u>	
		23,372		29,922	
CREDITORS					
Amounts falling due within one year	6	<u>13,791</u>		<u>13,728</u>	
NET CURRENT ASSETS			<u>9,581</u>		<u>16,194</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>9,771</u>		<u>16,194</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>9,671</u>		<u>16,094</u>
			<u>9,771</u>		<u>16,194</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 15 August 2022 and were signed by:

Mr R Jones - Director

Notes to the Financial Statements
for the Year Ended 31 May 2022

1. STATUTORY INFORMATION

Fluentreach Limited 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.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

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

Fixtures and fittings - 25% straight line

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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 statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2021 - 1) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 June 2021	422
Additions	254
At 31 May 2022	<u>676</u>
DEPRECIATION	
At 1 June 2021	422
Charge for year	64
At 31 May 2022	<u>486</u>
NET BOOK VALUE	
At 31 May 2022	<u>190</u>

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

	31.5.22 £	31.5.21 £
Trade debtors	2,544	731
Other debtors	551	560
	<u>3,095</u>	<u>1,291</u>

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

	31.5.22 £	31.5.21 £
Taxation and social security	11,890	12,070
Other creditors	1,901	1,658
	<u>13,791</u>	<u>13,728</u>

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.