

Company registration number: 02607415

Fluentreach Limited

Unaudited filleted financial statements

31 May 2018



Fluentreach Limited

Contents

	Page
Directors and other information	1
Accountant's report	2
Statement of financial position	3 - 4
Notes to the financial statements	5 - 6

Fluentreach Limited

Directors and other information

Director	R. Jones
Secretary	B. Jones
Company number	02607415
Registered office	90 Meols Parade Meols Hoylake Wirral L47 5AY
Business address	90 Meols Parade Meols Hoylake Wirral L47 5AY
Accountant	Christine Tetley B.Sc, FCA 195 Bramhall Lane Stockport Cheshire SK2 6JA
Bankers	Lloyds Bank Plc 30 Grange Road West Kirby Wirral L48 4HF

Fluentreach Limited

**Chartered accountant's report to the director on the preparation of the
unaudited statutory financial statements of Fluentreach Limited
Year ended 31 May 2018**

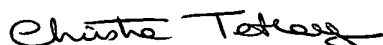
In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the financial statements of Fluentreach Limited for the year ended 31 May 2018 which comprise the statement of financial position and related notes from the company's accounting records and from information and explanations you have given me.

As a practising member of the Institute of Chartered Accountants in England and Wales, I am subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the director of Fluentreach Limited, as a body, in accordance with the terms of my engagement letter. My work has been undertaken solely to prepare for your approval the financial statements of Fluentreach Limited and state those matters that I have agreed to state to them, as a body, in this report in accordance with the ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than Fluentreach Limited and its director as a body for my work or for this report.

It is your duty to ensure that Fluentreach Limited 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 profit of Fluentreach Limited. You consider that Fluentreach Limited is exempt from the statutory audit requirement for the year.

I have not been instructed to carry out an audit or a review of the financial statements of Fluentreach Limited. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the statutory financial statements.



Christine Tetley B.Sc, FCA
Chartered Accountant

195 Bramhall Lane
Stockport
Cheshire
SK2 6JA

28 July 2018

Fluentreach Limited

**Statement of financial position
31 May 2018**

	Note	2018 £	£	2017 £	£
Fixed assets					
Tangible assets	5	79		201	
			79		201
Current assets					
Debtors	6	4,000		4,800	
Cash at bank and in hand		67,269		59,334	
		71,269		64,134	
Creditors: amounts falling due within one year	7	(31,855)		(29,966)	
Net current assets			39,414		34,168
Total assets less current liabilities			39,493		34,369
Net assets			39,493		34,369
Capital and reserves					
Called up share capital			100		100
Profit and loss account			39,393		34,269
Shareholders funds			39,493		34,369

For the year ending 31 May 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

The notes on pages 5 to 6 form part of these financial statements.

Fluentreach Limited

Statement of financial position (continued)
31 May 2018

These financial statements were approved by the board of directors and authorised for issue on 28 July 2018, and are signed on behalf of the board by:

R. Jones
Director

A handwritten signature in black ink, appearing to be 'R. Jones', written over a horizontal line.

Company registration number: 02607415

The notes on pages 5 to 6 form part of these financial statements.

Fluentreach Limited

Notes to the financial statements Year ended 31 May 2018

1. General information

The company is a private company limited by shares, registered in England. The address of the registered office is 90 Meols Parade, Meols, Hoylake, Wirral L47 5AY.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	- 25%	straight line
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If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Fluentreach Limited

Notes to the financial statements (continued)
Year ended 31 May 2018

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 1 (2017: 1).

5. Tangible assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 June 2017 and 31 May 2018	422	422
Depreciation		
At 1 June 2017	221	221
Charge for the year	122	122
At 31 May 2018	343	343
Carrying amount		
At 31 May 2018	79	79
At 31 May 2017	201	201

6. Debtors

	2018 £	2017 £
Trade debtors	2,400	4,800
Other debtors	1,600	-
	4,000	4,800

7. Creditors: amounts falling due within one year

	2018 £	2017 £
Corporation tax	8,268	7,943
Social security and other taxes	5,448	4,991
Other creditors	18,139	17,032
	31,855	29,966