

Report of the Director and Unaudited Financial Statements

for the year ended 31 March 2023

for

**SERENTIA LTD**

**SERENTIA LTD**  
**Statement of financial position**  
**As at 31 March 2023**

	2023	2022
	£	£
Fixed assets	238	280
Current assets	2,217	1,142
Creditors: amount falling due within one year	(2,795)	(782)
<b>Net current assets</b>	<b>(578)</b>	<b>360</b>
<b>Total assets less current liabilities</b>	<b>(340)</b>	<b>640</b>
<b>Net assets</b>	<b>(340)</b>	<b>640</b>
<b>Capital and reserves</b>	<b>(340)</b>	<b>640</b>

1. For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
2. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the companies act 2006.
3. The directors acknowledge their 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 in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Signed on behalf of the board of directors:

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Sally Jones  
Director

Date approved: 22 December 2023

**SERENTIA LTD**  
**Notes to the accounts**  
**For the year ended 31 March 2023**

**Statutory Information**

SERENTIA LTD is a private limited company, limited by shares, domiciled in England and Wales, registration number 13263327, registration address 2 Ward Road, Clipstone Village, Mansfield, NG21 9FB, United Kingdom.

The presentation currency is £ sterling.

**1. Accounting Policies**

**Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 105 Financial Reporting Standard for Micro Entities (effective January 2016).

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Going Concern**

The financial statements have been prepared on a going concern basis. The company's ongoing activities are dependent upon the continued support of the directors who have undertaken to provide such support for the foreseeable future. If the going concern basis were not appropriate, adjustments would have to be made to reduce the value of assets to their recoverable amount, to provide for any further liabilities that may arise and to reclassify fixed assets as current assets and long term liabilities as current liabilities.

**Website cost**

Planning and operating costs for the company's website are charged to the profit and loss account as incurred.

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Office Equipment	15 % Reducing Balance
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## 2. Tangible fixed assets

<b>Cost or Valuation</b>	Office Equipment	<b>Total</b>
	£	£
At 01 April 2022	330	330
Additions	-	-
Disposals	-	-
At 31 March 2023	<b>330</b>	<b>330</b>
<b>Depreciation</b>		
At 01 April 2022	50	50
Charge for year	42	42
On disposals	-	-
At 31 March 2023	<b>92</b>	<b>92</b>
<b>Net book values</b>		
Closing balance as at 31 March 2023	<b>238</b>	<b>238</b>
Opening balance as at 01 April 2022	<b>280</b>	<b>280</b>

## 3. Average number of employees

Average number of employees during the year was 3 (2022: 3).

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.