

**REGISTERED NUMBER: 06364294 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**FOR**

**STRATHMORE ACCOUNTANTS LTD**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

**STRATHMORE ACCOUNTANTS LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

<b>DIRECTOR:</b>	Mrs J Holmes
<b>REGISTERED OFFICE:</b>	3rd Floor, Ivy Mill, Crown Street, Failsworth Manchester M35 9BG
<b>REGISTERED NUMBER:</b>	06364294 (England and Wales)
<b>ACCOUNTANTS:</b>	Strathmore Accountants Limited 3rd Floor, Ivy Mill, Crown Street, Failsworth Manchester M35 9BG

**BALANCE SHEET**  
**30 SEPTEMBER 2022**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Intangible assets	4	-	-
Tangible assets	5	<u>455</u>	<u>2,323</u>
		<u>455</u>	<u>2,323</u>
<b>CURRENT ASSETS</b>			
Debtors	6	68,360	58,791
Cash at bank		<u>141,310</u>	<u>127,911</u>
		209,670	186,702
<b>CREDITORS</b>			
Amounts falling due within one year	7	<u>(162,468)</u>	<u>(130,889)</u>
<b>NET CURRENT ASSETS</b>		<u>47,202</u>	<u>55,813</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		47,657	58,136
<b>CREDITORS</b>			
Amounts falling due after more than one year	8	<u>(27,883)</u>	<u>(38,008)</u>
<b>NET ASSETS</b>		<u>19,774</u>	<u>20,128</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		50	50
Retained earnings		<u>19,724</u>	<u>20,078</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>19,774</u>	<u>20,128</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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.

**STRATHMORE ACCOUNTANTS LTD (REGISTERED NUMBER: 06364294)**

**BALANCE SHEET - continued  
30 SEPTEMBER 2022**

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 Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 6 February 2023 and were signed by:

Mrs J Holmes - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2022

1. **STATUTORY INFORMATION**

Strathmore Accountants Ltd 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.

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.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2007, is being amortised evenly over its estimated useful life of two years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

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

Plant and machinery etc - at varying rates on cost

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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 balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**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 30 SEPTEMBER 2022**

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 (2021 - 4) .

**4. INTANGIBLE FIXED ASSETS**

**Goodwill**  
£

**COST**

At 1 October 2021  
and 30 September 2022

7,200

**AMORTISATION**

At 1 October 2021  
and 30 September 2022

7,200

**NET BOOK VALUE**

At 30 September 2022  
At 30 September 2021

-  
-

**5. TANGIBLE FIXED ASSETS**

**Plant and  
machinery  
etc**  
£

**COST**

At 1 October 2021  
and 30 September 2022

36,016

**DEPRECIATION**

At 1 October 2021  
Charge for year  
At 30 September 2022

33,693

1,868

35,561

**NET BOOK VALUE**

At 30 September 2022  
At 30 September 2021

455

2,323

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

	2022	2021
	£	£
Trade debtors	55,103	47,044
Other debtors	<u>13,257</u>	<u>11,747</u>
	<u>68,360</u>	<u>58,791</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2022

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts	9,648	9,600
Trade creditors	10,232	7,947
Taxation and social security	37,639	35,130
Other creditors	104,949	78,212
	<u>162,468</u>	<u>130,889</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Bank loans	<u>27,883</u>	<u>38,008</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.