

Strallen Consulting Limited

Unaudited Filleted Financial Statements
for the Year Ended 30 April 2023

Whitnalls

Trident House
105 Derby Road
Liverpool
L20 8LZ

Strallen Consulting Limited

Contents for the Year Ended 30 April 2023

Company Information	<u>1</u>
Balance Sheet	<u>2</u> to <u>3</u>
Notes to the Unaudited Financial Statements	<u>4</u> to <u>8</u>

Strallen Consulting Limited

Company Information for the Year Ended 30 April 2023

Directors	A J Little A A Ogden
Registered office	Trident House 105 Derby Road Liverpool L20 8LZ
Accountants	Whitnalls Trident House 105 Derby Road Liverpool L20 8LZ

Strallen Consulting Limited
(Registration number: 7186594)
Balance Sheet as at 30 April 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible Assets	<u>3</u>	3,648	4,291
Current assets			
Debtors	<u>4</u>	48,685	132,919
Cash at bank and in hand		308,220	332,954
		356,905	465,873
Creditors: Amounts falling due within one year	<u>5</u>	(127,104)	(269,253)
Net current assets		229,801	196,620
Total assets less current liabilities		233,449	200,911
Creditors: Amounts falling due after more than one year	<u>5</u>	(30,076)	(39,844)
Provisions for liabilities		(729)	(858)
Net assets		202,644	160,209
Capital and Reserves			
Called up share capital	<u>7</u>	1,006	1,006
Retained Earnings		201,638	159,203
Shareholders' funds		202,644	160,209

For the financial year ending 30 April 2023 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the Company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the Directors have not delivered to the registrar a copy of the Profit and Loss Account.

Strallen Consulting Limited

(Registration number: 7186594)
Balance Sheet as at 30 April 2023

Approved and authorised by the Board on 7 June 2023 and signed on its behalf by:

.....

A J Little

Director

.....

A A Ogden

Director

Strallen Consulting Limited

Notes to the Unaudited Financial Statements for the Year Ended 30 April 2023

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Going concern

The financial statements have been prepared on a going concern basis.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the Company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The Company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the Company's activities.

Foreign currency transactions and balances

Transactions in foreign currencies are initially recorded at the functional currency rate prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated into the respective functional currency of the entity at the rates prevailing on the reporting period date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rate on the date when the fair value is re-measured.

Non-monetary items measured in terms of historical cost in a foreign currency are not retranslated.

Tax

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates taxable income.

Strallen Consulting Limited

Notes to the Unaudited Financial Statements for the Year Ended 30 April 2023

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference.

Tangible Assets

Tangible Assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Plant & equipment	15% p.a. on reducing balance basis

Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to profit or loss on a straight-line basis over the period of the lease.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the Company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Staff numbers

The average number of persons employed by the Company (including Directors) during the year, was 4 (2022 - 5).

Strallen Consulting Limited

Notes to the Unaudited Financial Statements for the Year Ended 30 April 2023

3 Tangible Assets

	Other tangible assets £	Total £
Cost or valuation		
At 1 May 2022	4,429	4,429
At 30 April 2023	4,429	4,429
Depreciation		
At 1 May 2022	138	138
Charge for the year	643	643
At 30 April 2023	781	781
Carrying amount		
At 30 April 2023	3,648	3,648
At 30 April 2022	4,291	4,291

4 Debtors

	2023 £	2022 £
Current		
Trade Debtors	42,200	67,912
Prepayments	6,426	65,007
Other debtors	59	-
	48,685	132,919

Strallen Consulting Limited

Notes to the Unaudited Financial Statements for the Year Ended 30 April 2023

5 Creditors

Creditors: amounts falling due within one year

	Note	2023 £	2022 £
Due within one year			
Loans and borrowings	<u>6</u>	9,617	136,814
Taxation and social security		69,095	94,929
Other creditors		48,392	37,510
		<u>127,104</u>	<u>269,253</u>

Due after one year

Loans and borrowings	<u>6</u>	<u>30,076</u>	<u>39,844</u>
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Creditors: amounts falling due after more than one year

	Note	2023 £	2022 £
Due after one year			
Loans and borrowings	<u>6</u>	<u>30,076</u>	<u>39,844</u>

6 Loans and borrowings

	2023 £	2022 £
Current loans and borrowings		
Bank borrowings	9,617	9,375
Other borrowings	-	127,439
	<u>9,617</u>	<u>136,814</u>

	2023 £	2022 £
Non-current loans and borrowings		
Bank borrowings	<u>30,076</u>	<u>39,844</u>

Strallen Consulting Limited

Notes to the Unaudited Financial Statements for the Year Ended 30 April 2023

7 Share capital

Allotted, called up and fully paid shares

	2023		2022	
	No.	£	No.	£
Ordinary A shares of £1 each	1,000	1,000	1,000	1,000
Ordinary B shares of £1 each	2	2	2	2
Ordinary C shares of £1 each	1	1	1	1
Ordinary D shares of £1 each	1	1	1	1
Ordinary E Shares of £1 each	1	1	1	1
Ordinary F Shares of £1 each	1	1	1	1
	<u>1,006</u>	<u>1,006</u>	<u>1,006</u>	<u>1,006</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.