

Strallen Consulting Limited

Annual Report and Unaudited Financial Statements
for the Year Ended 30 April 2021

Whitnalls

Chartered Certified Accountants

Trident House
105 Derby Road
Liverpool
L20 8LZ

Strallen Consulting Limited

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Strallen Consulting Limited

Company Information for the Year Ended 30 April 2021

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

Strallen Consulting Limited
(Registration number: 7186594)
Balance Sheet as at 30 April 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	<u>3</u>	-	2,713
Current assets			
Debtors	<u>4</u>	62,317	30,908
Cash at bank and in hand		115,977	248,768
		178,294	279,676
Creditors: Amounts falling due within one year	<u>5</u>	(127,148)	(211,460)
Net current assets		51,146	68,216
Total assets less current liabilities		51,146	70,929
Creditors: Amounts falling due after more than one year	<u>5</u>	(50,000)	-
Provisions for liabilities		-	(515)
Net assets		1,146	70,414
Capital and reserves			
Called up share capital	<u>7</u>	1,004	1,004
Profit and loss account		142	69,410
Shareholders' funds		1,146	70,414

For the financial year ending 30 April 2021 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 and the option not to file the Profit and Loss Account has been taken.

Strallen Consulting Limited

(Registration number: 7186594)
Balance Sheet as at 30 April 2021

Approved and authorised by the Board on 4 August 2021 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 2021

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 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

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.

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.

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.

Strallen Consulting Limited

Notes to the Unaudited Financial Statements for the Year Ended 30 April 2021

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 5 (2020 - 6).

Strallen Consulting Limited

Notes to the Unaudited Financial Statements for the Year Ended 30 April 2021

3 Tangible assets

	Other tangible assets £	Total £
Cost or valuation		
At 1 May 2020	7,545	7,545
Disposals	(3,116)	(3,116)
At 30 April 2021	4,429	4,429
Depreciation		
At 1 May 2020	4,832	4,832
Charge for the year	1,758	1,758
Eliminated on disposal	(2,161)	(2,161)
At 30 April 2021	4,429	4,429
Carrying amount		
At 30 April 2021	-	-
At 30 April 2020	2,713	2,713

4 Debtors

	2021 £	2020 £
Trade debtors	56,676	22,000
Prepayments	4,091	5,758
Other debtors	1,550	3,150
	62,317	30,908

Strallen Consulting Limited

Notes to the Unaudited Financial Statements for the Year Ended 30 April 2021

5 Creditors

Creditors: amounts falling due within one year

	Note	2021 £	2020 £
Due within one year			
Loans and borrowings	<u>6</u>	89,442	135,939
Taxation and social security		35,527	73,531
Other creditors		<u>2,179</u>	<u>1,990</u>
		<u>127,148</u>	<u>211,460</u>

Due after one year

Loans and borrowings	<u>6</u>	<u>50,000</u>	<u>-</u>
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Creditors: amounts falling due after more than one year

	Note	2021 £	2020 £
Due after one year			
Loans and borrowings	<u>6</u>	<u>50,000</u>	<u>-</u>

6 Loans and borrowings

	2021 £	2020 £
Current loans and borrowings		
Other borrowings	<u>89,442</u>	<u>135,939</u>

	2021 £	2020 £
Non-current loans and borrowings		
Bank borrowings	<u>50,000</u>	<u>-</u>

Strallen Consulting Limited

Notes to the Unaudited Financial Statements for the Year Ended 30 April 2021

7 Share capital

Allotted, called up and fully paid shares

	2021		2020	
	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
	1,004	1,004	1,004	1,004

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.