

COMPANY REGISTRATION NUMBER: 07218811

**Where There's Smoke... Limited**

**Filleted Unaudited Financial Statements**

**30 April 2022**

# **Where There's Smoke... Limited**

## **Financial Statements**

**Year ended 30 April 2022**

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<b>Contents</b>	<b>Page</b>	
Officers and professional advisers	<b>1</b>	
Chartered certified accountants report to the director on the preparation of the unaudited statutory financial statements		<b>2</b>
Statement of financial position	<b>3</b>	
Notes to the financial statements	<b>5</b>	

# **Where There's Smoke... Limited**

## **Officers and Professional Advisers**

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### **Director**

H Clements

### **Registered office**

727-729 High Road

London

N12 0BP

### **Accountants**

Complete Accounting Solutions

Chartered Certified Accountants

727-729 High Road

London

N12 0BP

## **Where There's Smoke... Limited**

### **Chartered Certified Accountants Report to the Director on the Preparation of the Unaudited Statutory Financial Statements of Where There's Smoke... Limited**

#### **Year ended 30 April 2022**

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As described on the statement of financial position, the director of the company is responsible for the preparation of the financial statements for the year ended 30 April 2022, which comprise the statement of financial position and the related notes. You consider that the company is exempt from an audit under the Companies Act 2006. In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

Complete Accounting Solutions Chartered Certified Accountants

727-729 High Road London N12 0BP

# Where There's Smoke... Limited

## Statement of Financial Position

30 April 2022

		2022	2021
	Note	£	£
<b>Fixed assets</b>			
Tangible assets	5	3,900	3,630
<b>Current assets</b>			
Debtors	6	38,627	1,075
Cash at bank and in hand		324,207	275,979
		-----	-----
		362,834	277,054
<b>Creditors: amounts falling due within one year</b>	7	131,347	110,349
		-----	-----
<b>Net current assets</b>		231,487	166,705
		-----	-----
<b>Total assets less current liabilities</b>		235,387	170,335
		-----	-----
<b>Net assets</b>		235,387	170,335
		-----	-----
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		235,386	170,334
		-----	-----
<b>Shareholders funds</b>		235,387	170,335
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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 Section 1A of 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 comprehensive income has not been delivered.

For the year ending 30 April 2022 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 her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

# **Where There's Smoke... Limited**

## **Statement of Financial Position** *(continued)*

**30 April 2022**

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These financial statements were approved by the board of directors and authorised for issue on 17 January 2023 ,  
and are signed on behalf of the board by:

H Clements

Director

Company registration number: 07218811

# Where There's Smoke... Limited

## Notes to the Financial Statements

Year ended 30 April 2022

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### 1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 727-729 High Road, London, N12 0BP.

### 2. Statement of compliance

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

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Revenue recognition

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

#### Income tax

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

Equipment	-	33% straight line
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### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

### 4. Employee numbers

The average number of persons employed by the company during the year amounted to 2 (2021: 2 ).

### 5. Tangible assets

	Equipment £
<b>Cost</b>	
At 1 May 2021	18,392
Additions	2,066
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<b>At 30 April 2022</b>	<b>20,458</b>
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<b>Depreciation</b>	
At 1 May 2021	14,762
Charge for the year	1,796
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<b>At 30 April 2022</b>	<b>16,558</b>
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<b>Carrying amount</b>	
<b>At 30 April 2022</b>	<b>3,900</b>
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At 30 April 2021	3,630
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### 6. Debtors

	2022 £	2021 £
Trade debtors	10,079	253
Other debtors	28,548	822
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	38,627	1,075
	-----	-----

### 7. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,008	30,585
Corporation tax	45,204	58,142
Social security and other taxes	1,800	18,102
Other creditors	83,335	3,520
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	131,347	110,349
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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.