Unaudited Financial Statements for the Year Ended 31 May 2021

for

Liquid Accounts Holdings Limited

Contents of the Financial Statements
for the Year Ended 31 May 2021

Liquid Accounts Holdings Limited

Company Information
for the Year Ended 31 May 2021

DIRECTORS:	A Boggiano J Cryne M A Parkes G Rigby Mrs A J Swales
SECRETARY:	G Rigby
REGISTERED OFFICE:	2 Cromwell Court Oldham Lancashire OL1 1ET
REGISTERED NUMBER:	09602930
ACCOUNTANTS:	P B Accounting Limited Bank Chambers 79-81 Market Street Stalybridge Cheshire SK15 2AA

Liquid Accounts Holdings Limited (Registered number: 09602930)

Balance Sheet
31 May 2021

	Notes	31.5.21 £	£	31.5.20 £	£
FIXED ASSETS					
Investments	4		1,647		1,647
CURRENT ASSETS					
Cash at bank		496		496	
NET CURRENT ASSETS			496		496
TOTAL ASSETS LESS CURRENT LIABILITIES			2,143		2,143
CAPITAL AND RESERVES					
Called up share capital			2,143		2,143
SHAREHOLDERS' FUNDS			2,143		2,143

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 21 February 2022 and were signed on its behalf by:

A Boggiano - Director

1. STATUTORY INFORMATION

Liquid Accounts Holdings Limited is a private company, limited by shares, registered in Not specified/Other. 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.

Investments in associates
Investments in associate undertakings are recognised at cost.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2020 - NIL).

4. FIXED ASSET INVESTMENTS

	Interest in associate £
COST	
At 1 June 2020	
and 31 May 2021	1,647
NET BOOK VALUE	
At 31 May 2021	1,647
At 31 May 2020	1,647