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**FINANCIAL DOTS LIMITED**

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**UNAUDITED  
FINANCIAL STATEMENTS  
INFORMATION FOR FILING WITH THE REGISTRAR  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**FINANCIAL DOTS LIMITED**  
**REGISTERED NUMBER: 11339224**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	4	38	486
		<u>38</u>	<u>486</u>
<b>Current assets</b>			
Debtors: amounts falling due within one year	5	3,765	9,832
Cash at bank and in hand	6	24,696	24,033
		<u>28,461</u>	<u>33,865</u>
Creditors: amounts falling due within one year	7	(90,454)	(71,476)
<b>Net current liabilities</b>		<u>(61,993)</u>	<u>(37,611)</u>
<b>Total assets less current liabilities</b>		<u>(61,955)</u>	<u>(37,125)</u>
Creditors: amounts falling due after more than one year	8	(17,392)	(20,000)
<b>Net liabilities</b>		<u><u>(79,347)</u></u>	<u><u>(57,125)</u></u>
<b>Capital and reserves</b>			
Called up share capital	9	100	100
Profit and loss account		(79,447)	(57,225)
		<u><u>(79,347)</u></u>	<u><u>(57,125)</u></u>

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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**FINANCIAL DOTS LIMITED**  
**REGISTERED NUMBER: 11339224**

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**STATEMENT OF FINANCIAL POSITION (CONTINUED)**  
**AS AT 31 DECEMBER 2021**

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The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 29 September 2022.

**J Bartter**  
Director

The notes on pages 3 to 6 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

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**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

**1.2 Borrowing costs**

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

**1.3 Taxation**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

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 income.

**1.4 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	33%
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**1.5 Debtors**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

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1. Accounting policies (continued)

1.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

1.7 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

1.8 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

2. Judgments in applying accounting policies and key sources of estimation uncertainty

In the application of the company's accounting policies management is required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily ascertainable from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual outcomes may differ from these estimates.

The estimates and underlying assumptions are reviewed on a continuing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised.

The key areas of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below:

**Prepayments & Accrued Expenditure**

The company includes a provision for invoices which are yet to be received from and amounts paid in advance to suppliers. These provisions are estimated based upon the expected values of the invoices which are issued and services received following the period end.

3. Employees

The average monthly number of employees, including directors, during the year was 2 (2020 - 1).

FINANCIAL DOTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

4. Tangible fixed assets

	Office equipment £
<b>Cost or valuation</b>	
At 1 January 2021	908
At 31 December 2021	908
<b>Depreciation</b>	
At 1 January 2021	423
Charge for the year on owned assets	447
At 31 December 2021	870
<b>Net book value</b>	
At 31 December 2021	38
<i>At 31 December 2020</i>	<i>486</i>

5. Debtors

	2021 £	2020 £
Other debtors	3,765	9,832
	<u>3,765</u>	<u>9,832</u>

6. Cash and cash equivalents

	2021 £	2020 £
Cash at bank and in hand	24,696	24,033
	<u>24,696</u>	<u>24,033</u>

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FINANCIAL DOTS LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

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7. Creditors: Amounts falling due within one year

	2021 £	2020 £
Other creditors	88,704	69,726
Accruals and deferred income	1,750	1,750
	<u>90,454</u>	<u>71,476</u>

8. Creditors: Amounts falling due after more than one year

	2021 £	2020 £
Bank loans	17,392	20,000
	<u>17,392</u>	<u>20,000</u>

9. Share capital

	2021 £	2020 £
<b>Allotted, called up and fully paid</b>		
100,000 (2020 - 100,000) Ordinary shares of £0.001 each	<u>100</u>	<u>100</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.