

FLOWPEARL LIMITED

Company registration number SC212633

FILING FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

FLOWPEARL LIMITED

CONTENTS

	Page
Company information	1
Balance sheet	2
Notes to the financial statements	3 - 4

FLOWPEARL LIMITED

COMPANY INFORMATION

Director	Mr P T Dalton
Registered number	SC212633
Registered office	Gogarbank Iron & Steel works Station Road Edinburgh EH12 9BU
Accountants	Scott-Moncrieff Chartered Accountants Exchange Place 3 Semple Street Edinburgh EH3 8BL

FLOWPEARL LIMITED
REGISTERED NUMBER: SC212633

BALANCE SHEET
AS AT 31 MARCH 2018

	Note	2018 £	2017 £
Fixed assets			
Tangible assets	3	414,337	414,337
		<u>414,337</u>	<u>414,337</u>
Creditors: amounts falling due within one year	4	(414,336)	(414,336)
Net current liabilities		<u>(414,336)</u>	<u>(414,336)</u>
Total assets less current liabilities		1	1
Net assets		<u>1</u>	<u>1</u>
Capital and reserves			
Called up share capital		1	1
		<u>1</u>	<u>1</u>

For the year ended 31 March 2018 the Company was entitled to exemption from audit under section 480 of the Companies Act 2006.

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 director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 Section 1A 'Small Entities' of Financial Reporting Standard 102.

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 by:

.....
Mr P T Dalton
Director

Date: 14 August 2018

The notes on pages 3 to 4 form part of these financial statements.

FLOWPEARL LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

1. General information

These financial statements are presented in Pounds Sterling (GBP) as that is the currency in which the company's transactions are denominated. They comprise the financial statements of the company drawn up for the year ended 31 March 2018.

The company was dormant during both the current year and the previous year.

The company is a private company limited by shares and is incorporated in the United Kingdom and registered in Scotland. Details of the registered office can be found on the company information page of these financial statements. The company's registered number is SC212633.

2. Accounting policies

2.1 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 applicable law and United Kingdom Accounting Standards including Section 1A 'Small Entities' of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and The Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice applicable to Small Entities).

The preparation of financial statements in compliance with Section 1A 'Small Entities' of FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company accounting policies.

The following principal accounting policies have been applied:

2.2 Going concern

The company has not traded during the year. On this basis, the directors consider it appropriate to prepare the financial statements on a going concern basis.

2.3 Cash flow statement

The financial statements do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirements to prepare such a statement under FRS 102.

2.4 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.

2.5 Creditors

Short term creditors are measured at the transaction price.

FLOWPEARL LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

3. Tangible fixed assets

	Freehold property £
Cost	
At 1 April 2017	414,337
At 31 March 2018	414,337
Net book value	
At 31 March 2018	414,337
<i>At 31 March 2017</i>	<i>414,337</i>

4. Creditors: amounts falling due within one year

	2018 £	2017 £
Other creditors	414,336	414,336
	414,336	414,336

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.