

**FLOW SPACE LTD**  
**UNAUDITED ACCOUNTS**  
**FOR THE PERIOD FROM 1 SEPTEMBER 2021 TO 30 APRIL 2022**

**FLOW SPACE LTD**  
**UNAUDITED ACCOUNTS**  
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**FLOW SPACE LTD**  
**COMPANY INFORMATION**  
**FOR THE PERIOD FROM 1 SEPTEMBER 2021 TO 30 APRIL 2022**

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|--------------------------|---------------------------------------------------------------------------------------------------------------------|
| <b>Directors</b>         | H DEMIRCAPA<br>I DVILINSKIENE<br>H WILSON                                                                           |
| <b>Company Number</b>    | 12786708 (England and Wales)                                                                                        |
| <b>Registered Office</b> | 42, Flat 4 Onslow Road<br>Richmond<br>TW10 6QE                                                                      |
| <b>Accountants</b>       | Accounts and Legal Consultants Limited<br>Suite 1-3<br>The Hop Exchange<br>24 Southwark Street<br>London<br>SE1 1TY |

# **FLOW SPACE LTD**

## **ACCOUNTANTS' REPORT**

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### **Accountants' report to the board of directors of Flow Space Ltd on the preparation of the unaudited statutory accounts for the period from 1 September 2021 to 30 April 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Flow Space Ltd for the period from 1 September 2021 to 30 April 2022 as set out on pages 5 - 7 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Flow Space Ltd, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Flow Space Ltd and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Flow Space Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Flow Space Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Flow Space Ltd. You consider that Flow Space Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of Flow Space Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Accounts and Legal Consultants Limited

Suite 1-3  
The Hop Exchange  
24 Southwark Street  
London  
SE1 1TY

15 June 2022

**FLOW SPACE LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 APRIL 2022**

|                                                       | Notes | 2022<br>£      | 2021<br>£      |
|-------------------------------------------------------|-------|----------------|----------------|
| <b>Current assets</b>                                 |       |                |                |
| Debtors                                               | 4     | 42,755         | 2              |
| Cash at bank and in hand                              |       | 100,833        | 263,717        |
|                                                       |       | <u>143,588</u> | <u>263,719</u> |
| <b>Creditors: amounts falling due within one year</b> | 5     | (15,319)       | (5,322)        |
| <b>Net current assets</b>                             |       | <u>128,269</u> | <u>258,397</u> |
| <b>Net assets</b>                                     |       | <u>128,269</u> | <u>258,397</u> |
| <b>Capital and reserves</b>                           |       |                |                |
| Called up share capital                               |       | 3              | 3              |
| Share premium                                         |       | 375,823        | 375,823        |
| Profit and loss account                               |       | (247,557)      | (117,429)      |
| <b>Shareholders' funds</b>                            |       | <u>128,269</u> | <u>258,397</u> |

For the period ending 30 April 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered 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 profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 31 October 2022 and were signed on its behalf by

H DEMIRCAPA  
Director

Company Registration No. 12786708

**FLOW SPACE LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD FROM 1 SEPTEMBER 2021 TO 30 APRIL 2022**

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**1 Statutory information**

Flow Space Ltd is a private company, limited by shares, registered in England and Wales, registration number 12786708. The registered office is 42, Flat 4 Onslow Road, Richmond, TW10 6QE.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous period, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Going concern***

The directors consider that it is appropriate to prepare the financial statements on a going concern basis as in current months the business has started to make a profit and have sales in the pipeline that support the forecasts that the business will continue to make profit for at least the next 12 months, the business also plans to raise external investment.

| <b>4 Debtors</b>                                        | <b>2022</b>  | <b>2021</b> |
|---------------------------------------------------------|--------------|-------------|
|                                                         | <b>£</b>     | <b>£</b>    |
| <b>Amounts falling due within one year</b>              |              |             |
| Trade debtors                                           | 530          | -           |
| Accrued income and prepayments                          | 421          | -           |
| Other debtors                                           | 41,804       | 2           |
|                                                         | <hr/> 42,755 | <hr/> 2     |
|                                                         | <hr/>        | <hr/>       |
| <b>5 Creditors: amounts falling due within one year</b> | <b>2022</b>  | <b>2021</b> |
|                                                         | <b>£</b>     | <b>£</b>    |
| VAT                                                     | 1,752        | 390         |
| Trade creditors                                         | 10,625       | 3,780       |
| Taxes and social security                               | 1,864        | -           |
| Other creditors                                         | 481          | 555         |
| Loans from directors                                    | 597          | 597         |
|                                                         | <hr/> 15,319 | <hr/> 5,322 |
|                                                         | <hr/>        | <hr/>       |

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**6 Average number of employees**

During the period the average number of employees was 7 (2021: 4).

