

**FLOW SPACE LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025**

FLOW SPACE LTD
UNAUDITED ACCOUNTS
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FLOW SPACE LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2025

Directors	Hayri Demircapa Harry Graham Mediarmid Wilson
Company Number	12786708 (England and Wales)
Registered Office	3 Arlington Road Teddington England TW11 8NL
Accountants	Accounts and Legal Consultants Ltd Suite 1-3, The Hop Exchange 24 Southwark Street London SE1 1TY

FLOW SPACE LTD

ACCOUNTANTS' REPORT

Accountants' report to the board of directors of Flow Space Ltd on the preparation of the unaudited statutory accounts for the year ended 30 April 2025

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 year ended 30 April 2025 as set out on pages 5 - 8 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 year.

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 Ltd

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

5 January 2026

FLOW SPACE LTD
STATEMENT OF FINANCIAL POSITION
AS AT 30 APRIL 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	<u>4</u>	683	593
Current assets			
Debtors	5	2,376	3,443
Cash at bank and in hand		139,018	174,042
		<u>141,394</u>	<u>177,485</u>
Creditors: amounts falling due within one year	<u>6</u>	(19,571)	(61,945)
Net current assets		<u>121,823</u>	<u>115,540</u>
Total assets less current liabilities		122,506	116,133
Creditors: amounts falling due after more than one year	<u>7</u>	(10,000)	-
Net assets		<u>112,506</u>	<u>116,133</u>
Capital and reserves			
Called up share capital		3	3
Share premium		429,696	429,696
Profit and loss account		(317,193)	(313,566)
Shareholders' funds		<u>112,506</u>	<u>116,133</u>

For the year ending 30 April 2025 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 5 January 2026 and were signed on its behalf by

Hayri Demircapa
Director

Company Registration No. 12786708

FLOW SPACE LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

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 3 Arlington Road, Teddington, England, TW11 8NL.

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 year, 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.

Going concern

The financial statements have been prepared on a going concern basis. The directors consider that the company has adequate resources to continue in operational existence for the foreseeable future, and therefore have adopted the going concern basis of accounting in preparing the financial statements.

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.

Interest Income

Interest income is recognised in profit or loss using the effective interest method.

Foreign exchange

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rates of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

Pension costs

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Computer equipment	33%
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FLOW SPACE LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price and are subsequently measured as follows: Debt instruments are subsequently measured at amortised cost and commitments to receive a loan and to make a loan to another entity are subsequently measured at amortised cost. Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

All other financial instruments, including derivatives, are initially recognised at fair value, which is normally the transaction price and are subsequently measured at fair value, with any changes recognised in profit or loss.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

All equity instruments regardless of significance, and other financial assets that are individually significant, are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

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.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivables 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.

Creditors

Short term trade 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.

FLOW SPACE LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

4 Tangible fixed assets

**Computer
equipment
£**

At cost

Cost or valuation

At 1 May 2024

1,124

Additions

492

At 30 April 2025

1,616

Depreciation

At 1 May 2024

531

Charge for the year

402

At 30 April 2025

933

Net book value

At 30 April 2025

683

At 30 April 2024

593

5 Debtors

2025

2024

£

£

Amounts falling due within one year

Trade debtors

2,373

3,380

Other debtors

3

63

2,376

3,443

6 Creditors: amounts falling due within one year

2025

2024

£

£

VAT

3,685

19,049

Trade creditors

10,038

38,063

Taxes and social security

1,826

1,444

Other creditors

617

581

Loans from directors

3,405

2,808

19,571

61,945

7 Creditors: amounts falling due after more than one year

2025

2024

£

£

Other creditors

10,000

-

8 Average number of employees

During the year the average number of employees was 4 (2024: 4).

