

Registration number: 07169930

Fluent Coaching Limited

Abbreviated Accounts

for the Period from 1 April 2015 to 31 August 2016



Fluent Coaching Limited
Registration number: 07169930
Abbreviated Balance Sheet at 31 August 2016

	Note	31 August 2016		31 March 2015	
		£	£	£	£
Fixed assets					
Tangible fixed assets	2		23,728		5,773
Current assets					
Debtors		103,311		31,455	
Cash at bank and in hand		20,068		13,146	
		123,379		44,601	
Creditors: Amounts falling due within one year	3	(64,508)		(44,852)	
Net current assets/(liabilities)			58,871		(251)
Total assets less current liabilities			82,599		5,522
Creditors: Amounts falling due after more than one year			(77,825)		-
Provisions for liabilities			(4,663)		(1,155)
Net assets			111		4,367
Capital and reserves					
Called up share capital	4	104		100	
Profit and loss account		7		4,267	
Shareholders' funds			111		4,367


For the period ending 31 August 2016 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 in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the Board on 8/12/16 and signed on its behalf by:



 Mr J R Borland
 Director

The notes on pages 2 to 4 form an integral part of these financial statements.

Fluent Coaching Limited
Notes to the Abbreviated Accounts for the Period from 1 April 2015 to 31
August 2016

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	25% per annum on written down value
Office equipment	25% per annum on written down value

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

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Fluent Coaching Limited
Notes to the Abbreviated Accounts for the Period from 1 April 2015 to 31
August 2016

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 April 2015	9,003	9,003
Additions	<u>20,629</u>	<u>20,629</u>
At 31 August 2016	<u>29,632</u>	<u>29,632</u>
Amortisation		
At 1 April 2015	3,230	3,230
Charge for the period	<u>2,674</u>	<u>2,674</u>
At 31 August 2016	<u>5,904</u>	<u>5,904</u>
Net book value		
At 31 August 2016	<u>23,728</u>	<u>23,728</u>
At 31 March 2015	<u>5,773</u>	<u>5,773</u>

3 Creditors

Creditors includes the following liabilities, on which security has been given by the company:

	31 August 2016 £	31 March 2015 £
Amounts falling due within one year	15,954	-
Amounts falling due after more than one year	<u>77,825</u>	<u>-</u>
Total secured creditors	<u>93,779</u>	<u>-</u>

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Fluent Coaching Limited
Notes to the Abbreviated Accounts for the Period from 1 April 2015 to 31
August 2016

4 Share capital

Allotted, called up and fully paid shares

	31 August 2016		31 March 2015	
	No.	£	No.	£
Ordinary shares of £1 each	100	100	100	100
Ordinary A share of £1 each	1	1	-	-
Ordinary B share of £1 each	1	1	-	-
Ordinary C share of £1 each	1	1	-	-
Ordinary D share of £1 each	1	1	-	-
	<u>104</u>	<u>104</u>	<u>100</u>	<u>100</u>

New shares allotted

During the period 1 Ordinary A share having an aggregate nominal value of £1 were allotted for an aggregate consideration of £1.

During the period 1 Ordinary B share having an aggregate nominal value of £1 were allotted for an aggregate consideration of £1.

During the period 1 Ordinary C share having an aggregate nominal value of £1 were allotted for an aggregate consideration of £1.

During the period 1 Ordinary D share having an aggregate nominal value of £1 were allotted for an aggregate consideration of £1.

5 Related party transactions

Directors' advances and credits

	1 April 2015 to 31 August 2016 Advance/ Credit £	1 April 2015 to 31 August 2016 Repaid £	Year ended 31 March 2015 Advance/ Credit £	Year ended 31 March 2015 Repaid £
Mrs J M Chudley				
Advances and repayments made to the director during the year	<u>77,564</u>	<u>25,308</u>	<u>43,855</u>	<u>52,168</u>
Mr J R Borland				
Advances and repayments made to the director during the year	<u>65,216</u>	<u>22,454</u>	<u>45,237</u>	<u>53,549</u>

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