

**CARBONATION TECHNIQUES LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2021**

Wallace Crooke  
Chartered Accountants  
College House  
St. Leonards Close  
Bridgnorth  
Shropshire  
WV16 4EJ

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for the Year Ended 30 APRIL 2021**

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**CARBONATION TECHNIQUES LIMITED**

**COMPANY INFORMATION**  
**for the Year Ended 30 APRIL 2021**

**DIRECTOR:** O R Douglas-Osborn

**SECRETARY:** Mrs W Sharpe

**REGISTERED OFFICE:** Unit E4  
Halesfield 5  
Madeley  
Telford  
Shropshire  
TF7 4QJ

**REGISTERED NUMBER:** 05108888 (England and Wales)

**ACCOUNTANTS:** Wallace Croke  
Chartered Accountants  
College House  
St. Leonards Close  
Bridgnorth  
Shropshire  
WV16 4EJ

**BALANCE SHEET**  
**30 APRIL 2021**

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		4,973		6,274
<b>CURRENT ASSETS</b>					
Stocks	5	68,420		77,870	
Debtors	6	83,940		31,657	
Cash at bank and in hand		<u>13,289</u>		<u>4,370</u>	
		165,649		113,897	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>136,746</u>		<u>88,123</u>	
<b>NET CURRENT ASSETS</b>			<u>28,903</u>		<u>25,774</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			33,876		32,048
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		<u>18,462</u>		<u>18,762</u>
<b>NET ASSETS</b>			<u>15,414</u>		<u>13,286</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	10		140		140
Retained earnings	11		<u>15,274</u>		<u>13,146</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>15,414</u>		<u>13,286</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

**CARBONATION TECHNIQUES LIMITED (REGISTERED NUMBER: 05108888)**

**BALANCE SHEET - continued**  
**30 APRIL 2021**

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 19 November 2021 and were signed by:

O R Douglas-Osborn - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 30 APRIL 2021**

**1. STATUTORY INFORMATION**

Carbonation Techniques Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment and fittings	- 25% reducing balance
Motor vehicles	- 25% reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 6 (2020 - 4) .

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 30 APRIL 2021**

**4. TANGIBLE FIXED ASSETS**

	Equipment and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 May 2020	23,651	17,647	41,298
Additions	250	-	250
At 30 April 2021	<u>23,901</u>	<u>17,647</u>	<u>41,548</u>
<b>DEPRECIATION</b>			
At 1 May 2020	20,518	14,506	35,024
Charge for year	766	785	1,551
At 30 April 2021	<u>21,284</u>	<u>15,291</u>	<u>36,575</u>
<b>NET BOOK VALUE</b>			
At 30 April 2021	<u>2,617</u>	<u>2,356</u>	<u>4,973</u>
At 30 April 2020	<u>3,133</u>	<u>3,141</u>	<u>6,274</u>

**5. STOCKS**

	2021 £	2020 £
Stocks	<u>68,420</u>	<u>77,870</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade debtors	76,987	26,070
Prepayments	<u>6,953</u>	<u>5,587</u>
	<u>83,940</u>	<u>31,657</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Bank loans and overdrafts (see note 9)	25,000	-
Other loans (see note 9)	-	10,250
Trade creditors	57,489	29,581
Corporation tax	39,044	17,843
Social security and other taxes	725	6,491
VAT	11,429	21,164
Other creditors	394	77
Director's current account	-	52
Accrued expenses	<u>2,665</u>	<u>2,665</u>
	<u>136,746</u>	<u>88,123</u>

**CARBONATION TECHNIQUES LIMITED (REGISTERED NUMBER: 05108888)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 30 APRIL 2021**

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2021 £	2020 £
Other loans (see note 9)	<u>18,462</u>	<u>18,762</u>

**9. LOANS**

An analysis of the maturity of loans is given below:

	2021 £	2020 £
Amounts falling due within one year or on demand:		
Bank loans	25,000	-
Other loans	<u>-</u>	<u>10,250</u>
	<u>25,000</u>	<u>10,250</u>
Amounts falling due between one and two years:		
Other loans - 1-2 years	<u>10,250</u>	<u>10,250</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>8,212</u>	<u>8,512</u>

**10. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2021 £	2020 £
100	Ordinary	£1	100	100
40	Ordinary B	£1	<u>40</u>	<u>40</u>
			<u>140</u>	<u>140</u>

**11. RESERVES**

	Retained earnings £
At 1 May 2020	13,146
Profit for the year	89,328
Dividends	<u>(87,200)</u>
At 30 April 2021	<u>15,274</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.