

**REGISTERED NUMBER: 05532225 (England and Wales)**

**Unaudited Financial Statements for the Year Ended 31 August 2022**

**for**

**V.A.D. Hygiene Limited**

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**for the Year Ended 31 August 2022**

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**V.A.D. Hygiene Limited**  
**Company Information**  
**for the Year Ended 31 August 2022**

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**DIRECTOR:** D J Price

**REGISTERED OFFICE:** The Old Dryer  
Hinton Business Park  
Tarrant Hinton  
Blandford Forum  
Dorset  
DT11 8JF

**REGISTERED NUMBER:** 05532225 (England and Wales)

**ACCOUNTANTS:** KingsBere Accountants Limited  
The Old Dryer  
Hinton Business Park  
Tarrant Hinton  
Blandford Forum  
Dorset  
DT11 8JF

**V.A.D. Hygiene Limited (Registered number: 05532225)**

**Balance Sheet**  
**31 August 2022**

	Notes	31.8.22 £	£	31.8.21 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		1,000
Tangible assets	5		<u>2,758</u>		<u>3,680</u>
			<u>2,758</u>		<u>4,680</u>
<b>CURRENT ASSETS</b>					
Debtors	6	<u>12,792</u>		16,228	
Cash at bank		<u>84,352</u>		<u>74,995</u>	
		<u>97,144</u>		<u>91,223</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>27,573</u>		<u>20,455</u>	
<b>NET CURRENT ASSETS</b>			<u>69,571</u>		<u>70,768</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>72,329</u>		<u>75,448</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		<u>1</u>		<u>1</u>
Retained earnings	9		<u>72,328</u>		<u>75,447</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>72,329</u>		<u>75,448</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 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

**Balance Sheet - continued**  
**31 August 2022**

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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 2 April 2023 and were signed by:

D J Price - Director

**Notes to the Financial Statements**  
**for the Year Ended 31 August 2022**

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**1. STATUTORY INFORMATION**

V.A.D. Hygiene 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.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2012, is being amortised evenly over its estimated useful life of ten years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

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

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

**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.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2022**

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**2. ACCOUNTING POLICIES - continued**

**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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2021 - 1) .

**4. INTANGIBLE FIXED ASSETS**

	<b>Goodwill</b>
	<b>£</b>
<b>COST</b>	
At 1 September 2021	
and 31 August 2022	<b><u>10,000</u></b>
<b>AMORTISATION</b>	
At 1 September 2021	<b>9,000</b>
Charge for year	<b><u>1,000</u></b>
At 31 August 2022	<b><u>10,000</u></b>
<b>NET BOOK VALUE</b>	
At 31 August 2022	<b><u>-</u></b>
At 31 August 2021	<b><u>1,000</u></b>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2022**

**5. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery £</b>	<b>Motor vehicles £</b>	<b>Computer equipment £</b>	<b>Totals £</b>
<b>COST</b>				
At 1 September 2021 and 31 August 2022	<u>7,205</u>	<u>14,183</u>	<u>2,217</u>	<u>23,605</u>
<b>DEPRECIATION</b>				
At 1 September 2021	5,800	11,909	2,216	19,925
Charge for year	<u>352</u>	<u>569</u>	<u>1</u>	<u>922</u>
At 31 August 2022	<u>6,152</u>	<u>12,478</u>	<u>2,217</u>	<u>20,847</u>
<b>NET BOOK VALUE</b>				
At 31 August 2022	<u>1,053</u>	<u>1,705</u>	<u>-</u>	<u>2,758</u>
At 31 August 2021	<u>1,405</u>	<u>2,274</u>	<u>1</u>	<u>3,680</u>

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

	<b>31.8.22</b>	<b>31.8.21</b>
	<b>£</b>	<b>£</b>
Trade debtors	11,924	15,360
Other debtors	<u>868</u>	<u>868</u>
	<u>12,792</u>	<u>16,228</u>

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

	<b>31.8.22</b>	<b>31.8.21</b>
	<b>£</b>	<b>£</b>
Trade creditors	195	243
Taxation and social security	14,587	15,297
Other creditors	<u>12,791</u>	<u>4,915</u>
	<u>27,573</u>	<u>20,455</u>



**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2022**

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**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	<b>31.8.22</b>	31.8.21
			£	£
1	Ordinary	£1	<u><b>1</b></u>	<u><b>1</b></u>

**9. RESERVES**

	<b>Retained earnings £</b>
At 1 September 2021	<b>75,447</b>
Profit for the year	<b>34,881</b>
Dividends	<b><u>(38,000)</u></b>
At 31 August 2022	<b><u>72,328</u></b>

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.