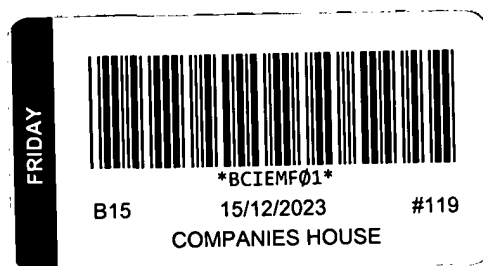


COMPANY REGISTRATION NUMBER: 05896479

**Anglia Air Testing Limited**  
**Unaudited financial statements**  
**31 March 2023**



# Anglia Air Testing Limited

## Statement of financial position

31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	5	1,369	1,823
<b>Current assets</b>			
Debtors	6	223,864	131,630
Cash at bank and in hand		<u>82,259</u>	<u>167,517</u>
		306,123	299,147
<b>Creditors: Amounts falling due within one year</b>	7	<u>(17,918)</u>	<u>(19,342)</u>
<b>Net current assets</b>		288,205	279,805
<b>Total assets less current liabilities</b>		289,574	281,628
<b>Creditors: Amounts falling due after more than one year</b>	8	(14,993)	(21,913)
<b>Provisions</b>			
Taxation including deferred tax		(302)	(316)
<b>Accruals and deferred income</b>		<u>(1,600)</u>	<u>(1,500)</u>
<b>Net assets</b>		<u>272,679</u>	<u>257,899</u>
<b>Capital and reserves</b>			
Called up share capital	9	100	100
Profit and loss account		<u>272,579</u>	<u>257,799</u>
<b>Shareholders funds</b>		<u>272,679</u>	<u>257,899</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The statement of financial position  
continues on the following page.  
The notes on pages 3 to 6 form part of these financial statements.

# Anglia Air Testing Limited

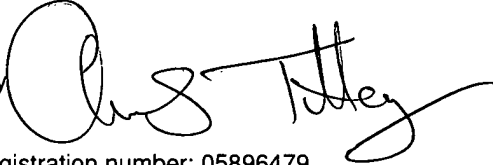
## Statement of financial position *(continued)*

31 March 2023

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13 December 2023 These financial statements were approved by the board of directors and authorised for issue on and are signed on behalf of the board by:

Mr C R Tilley  
Director



Company registration number: 05896479

The notes on pages 3 to 6 form part of these financial statements.

# Anglia Air Testing Limited

## Notes to the financial statements

Year ended 31 March 2023

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### 1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Bankside 300, Peachman Way, Broadland Business Park, Norwich, NR7 0LB. The trading address is The Glass House, Lynford Gardens, Lynford Road, Mundford, Thetford, Norfolk, IP26 5HW.

### 2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

#### Deferred tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Anglia Air Testing Limited

## Notes to the financial statements *(continued)*

### Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### **Tangible assets *(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 25% straight line
Motor vehicles	- 25% straight line
Office equipment	- 10% straight line

##### **Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

##### **Provisions**

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in profit or loss in the period it arises.

##### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

# Anglia Air Testing Limited

## Notes to the financial statements *(continued)*

### Year ended 31 March 2023

#### 3. Accounting policies *(continued)*

##### Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

#### 4. Employee numbers

The average number of employees during the year was 4 (2022: 4).

#### 5. Tangible assets

	Plant and machinery £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>				
<b>At 1 April 2022 and 31 March 2023</b>	<u>14,209</u>	<u>17,295</u>	<u>3,927</u>	<u>35,431</u>
<b>Depreciation</b>				
At 1 April 2022	13,357	17,295	2,956	33,608
Charge for the year	250	—	204	454
<b>At 31 March 2023</b>	<u>13,607</u>	<u>17,295</u>	<u>3,160</u>	<u>34,062</u>
<b>Carrying amount</b>				
<b>At 31 March 2023</b>	<u>602</u>	<u>—</u>	<u>767</u>	<u>1,369</u>
At 31 March 2022	<u>852</u>	<u>—</u>	<u>971</u>	<u>1,823</u>

#### 6. Debtors

	2023 £	2022 £
Trade debtors	21,930	13,862
Prepayments and accrued income	—	488
Director's loan account	11,927	—
Amounts due from related undertakings	189,041	116,730
Other debtors	966	550
	<u>223,864</u>	<u>131,630</u>

#### 7. Creditors: Amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	6,920	6,920
Trade creditors	5,421	2,544
Social security and other taxes	4,921	9,357
Other creditors	656	521
	<u>17,918</u>	<u>19,342</u>

# Anglia Air Testing Limited

## Notes to the financial statements *(continued)*

Year ended 31 March 2023

### 8. Creditors: Amounts falling due after more than one year

	2023	2022
	£	£
Bank loans and overdrafts	<u>14,993</u>	<u>21,913</u>

### 9. Called up share capital

#### Issued, called up and fully paid

	2023		2022	
	No.	£	No.	£
Ordinary shares of £0.50 each	<u>200</u>	<u>100</u>	<u>200</u>	<u>100</u>

### 10. Director's advances, credits and guarantees

During the year the director entered into the following advances and credits with the company:

	2023		
	Balance brought forward	Advances/ (credits) to the director	Balance outstanding
	£	£	£
Mr C R Tilley	<u>—</u>	<u>11,927</u>	<u>11,927</u>

	2022		
	Balance brought forward	Advances/ (credits) to the director	Balance outstanding
	£	£	£
Mr C R Tilley	<u>—</u>	<u>—</u>	<u>—</u>