

# Port of Call Treatment Services Ltd

Annual Report and Unaudited Financial Statements  
for the Year Ended 31 January 2023

McKellens  
Chartered Accountants  
11 Riverview  
The Embankment Business Park  
Vale Road  
Heaton Mersey  
Stockport  
SK4 3GN

# Port of Call Treatment Services Ltd

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# Port of Call Treatment Services Ltd

## Company Information

<b>Director</b>	MC Preston
<b>Registered office</b>	11 Riverview The Embankment Business Park Vale Road Heaton Mersey Stockport SK4 3GN
<b>Accountants</b>	McKellens Chartered Accountants 11 Riverview The Embankment Business Park Vale Road Heaton Mersey Stockport SK4 3GN

# Port of Call Treatment Services Ltd

(Registration number: 09323266)  
Balance Sheet as at 31 January 2023

	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors	<u>4</u>	1,457	23,741
Cash at bank and in hand		112,131	91,944
		<u>113,588</u>	<u>115,685</u>
<b>Creditors: Amounts falling due within one year</b>	<u>5</u>	<u>(1,135)</u>	<u>(363)</u>
<b>Net assets</b>		<u>112,453</u>	<u>115,322</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Retained earnings		112,452	115,321
<b>Shareholders' funds</b>		<u>112,453</u>	<u>115,322</u>

For the financial year ending 31 January 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 accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the director has not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the director on 17 February 2023

.....  
MC Preston  
Director

# Port of Call Treatment Services Ltd

## Notes to the Unaudited Financial Statements for the Year Ended 31 January 2023

### 1 General information

The company is a private company limited by share capital, incorporated in England.

The address of its registered office is:

11 Riverview  
The Embankment Business Park  
Vale Road  
Heaton Mersey  
Stockport  
SK4 3GN

The principal place of business is:

176b Ashley Road  
Hale  
Cheshire  
WA15 9SF

These financial statements were authorised for issue by the director on 17 February 2023.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime). The financial statements have been prepared under the historical cost convention and in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-entities Regime'.

#### Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixtures & fittings	10% on a reducing balance basis
Computer equipment	33% on a reducing balance basis

# Port of Call Treatment Services Ltd

## Notes to the Unaudited Financial Statements for the Year Ended 31 January 2023

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

### 3 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 1 (2022 - 1).

### 4 Debtors

	2023	2022
Current	£	£
Trade debtors	1,457	1,457
Other debtors	-	22,284
	<u>1,457</u>	<u>23,741</u>

## Port of Call Treatment Services Ltd

### Notes to the Unaudited Financial Statements for the Year Ended 31 January 2023

#### 5 Creditors

##### Creditors: amounts falling due within one year

	2023 £	2022 £
<b>Due within one year</b>		
Taxation and social security	(155)	(412)
Accruals and deferred income	1,290	775
	<u>1,135</u>	<u>363</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.