

Unaudited Financial Statements for the Year Ended 31 March 2022

for

ARH Water Treatment Limited

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for the Year Ended 31 March 2022

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DIRECTORS:

R Brook
Ms H C Brook

REGISTERED OFFICE:

Suite 2, Victoria House
South Street
Farnham
Surrey
GU9 7QU

REGISTERED NUMBER:

11311199 (England and Wales)

ACCOUNTANTS:

Branston Adams
Suite 2, Victoria House
South Street
Farnham
Surrey
GU9 7QU

Balance Sheet
31 March 2022

	Notes	31.3.22 £	£	31.3.21 £	£
FIXED ASSETS					
Tangible assets	4		30,312		25,061
CURRENT ASSETS					
Debtors	5	19,248		42,935	
Cash at bank		<u>34,814</u>		<u>30,260</u>	
		54,062		73,195	
CREDITORS					
Amounts falling due within one year	6	<u>31,172</u>		<u>54,082</u>	
NET CURRENT ASSETS			<u>22,890</u>		<u>19,113</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			53,202		44,174
CREDITORS					
Amounts falling due after more than one year	7		(13,287)		(21,730)
PROVISIONS FOR LIABILITIES			<u>(5,759)</u>		<u>(4,762)</u>
NET ASSETS			<u>34,156</u>		<u>17,682</u>
CAPITAL AND RESERVES					
Called up share capital			102		102
Retained earnings			<u>34,054</u>		<u>17,580</u>
SHAREHOLDERS' FUNDS			<u>34,156</u>		<u>17,682</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 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 Board of Directors and authorised for issue on 22 July 2022 and were signed on its behalf by:

Ms H C Brook - Director

Notes to the Financial Statements
for the Year Ended 31 March 2022

1. **STATUTORY INFORMATION**

ARH Water Treatment 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 represents income derived from the ordinary activities of the business, net of VAT and trade discounts.

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
Computer equipment	- 25% on reducing balance

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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 3 (2021 - 4).

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

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 April 2021	39,471	1,412	40,883
Additions	15,355	-	15,355
At 31 March 2022	54,826	1,412	56,238
DEPRECIATION			
At 1 April 2021	15,231	591	15,822
Charge for year	9,899	205	10,104
At 31 March 2022	25,130	796	25,926
NET BOOK VALUE			
At 31 March 2022	29,696	616	30,312
At 31 March 2021	24,240	821	25,061

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Trade debtors	19,248	42,935

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Bank loans and overdrafts	4,000	3,333
Other loans	1,724	2,775
Hire purchase contracts	3,525	6,603
Trade creditors	2,883	19,525
Tax	14,136	8,400
Social security and other taxes	228	1,709
CIS withheld	173	4,375
VAT	317	6,303
Other creditors	160	80
Credit card	997	(947)
Directors' current accounts	1,929	626
Accrued expenses	1,100	1,300
	31,172	54,082

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.22 £	31.3.21 £
Bank loans - 1-2 years	4,000	4,000
Bank loans - 2-5 years	9,287	12,000
Bank loans more 5 yr by instal	-	667
Other loans - 1-2 years	-	1,434
Hire purchase contracts	-	3,629
	13,287	21,730

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

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR - continued

31.3.22	31.3.21
£	£

Amounts falling due in more than five years:

Repayable by instalments

Bank loans more 5 yr by instal

-	667
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8. ULTIMATE CONTROLLING PARTY

The company was under the control of it's directors throughout the period.

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.