

# **KLT Filtration Holdings Limited**

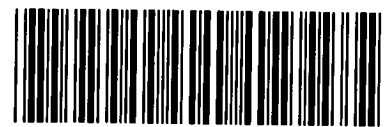
Unaudited Financial Statements

Period Ended

30 November 2018

Company Number 11053115

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# KLT Filtration Holdings Limited

## Company Information

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<b>Directors</b>	S Morris M Littlewood M Hamilton
<b>Registered number</b>	11053115
<b>Registered office</b>	Riverside Industrial Estate Estuary Road King's Lynn Norfolk PE30 2HS
<b>Accountants</b>	BDO LLP Yare House 62-64 Thorpe Road Norwich Norfolk NR1 1RY

# **KLT Filtration Holdings Limited**

## **Contents**

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	<b>Page</b>
<b>Accountants' Report</b>	<b>1</b>
<b>Statement of Financial Position</b>	<b>2</b>
<b>Statement of Changes in Equity</b>	<b>3</b>
<b>Notes to the Financial Statements</b>	<b>4 - 6</b>

# KLT Filtration Holdings Limited

## Chartered Accountants' Report to the Board of Directors on the Unaudited Financial Statements of KLT Filtration Holdings Limited for the period ended 30 November 2018

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of KLT Filtration Holdings Limited for the period ended 30 November 2018 which comprise the Statement of Financial Position, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>

This report is made solely to the board of directors of KLT Filtration Holdings Limited, as a body, in accordance with the terms of our engagement letter dated 8 February 2019. Our work has been undertaken solely to prepare for your approval the accounts of KLT Filtration Holdings Limited and state those matters that we have agreed to state to the board of directors of KLT Filtration Holdings Limited, as a body, in this report in accordance with ICAEW Technical Release TECH07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than KLT Filtration Holdings Limited and its board of directors as a body for our work or for this report.

It is your duty to ensure that KLT Filtration Holdings Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities and financial position of KLT Filtration Holdings Limited. You consider that KLT Filtration Holdings Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of KLT Filtration Holdings Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

*BDO LLP*  
BDO LLP  
Chartered Accountants  
Norwich  
United Kingdom

*SH July 2019*

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

# KLT Filtration Holdings Limited

Registered number: 11053115

## Statement of Financial Position As at 30 November 2018

	Note	2018 £
Investments	5	-
		<hr/>
		-
<b>Current assets</b>		
Cash at bank and in hand	6	77
		<hr/>
<b>Net current assets</b>		77
		<hr/>
<b>Net assets</b>		77
		<hr/>
<b>Capital and reserves</b>		
Called up share capital	7	77
		<hr/>
		77
		<hr/>

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the period in question in accordance with section 476 of Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on

  
M Hamilton  
Director

28/6/2019

The notes on pages 4 to 6 form part of these financial statements.

# KLT Filtration Holdings Limited

## Statement of Changes in Equity For the Period Ended 30 November 2018

	Called up share capital £	Total equity £
<b>Contributions by and distributions to owners</b>		
Shares issued during the period	77	77
<b>Total transactions with owners</b>	<u>77</u>	<u>77</u>
<b>At 30 November 2018</b>	<u>77</u>	<u>77</u>

The notes on pages 4 to 6 form part of these financial statements.

# **KLT Filtration Holdings Limited**

## **Notes to the Financial Statements For the Period Ended 30 November 2018**

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### **1. General information**

KLT Filtration Holdings Limited is a private company limited by shares incorporated in England & Wales under the Companies Act. The address of the registered office is given on the company information page.

### **2. Accounting policies**

#### **2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The Company has elected to apply all amendments to FRS 102, as set out in the triennial review published in December 2017, prior to the mandatory adoption for accounting periods beginning on or after 1 January 2019.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company accounting policies (see note 3).

The following principal accounting policies have been applied:

#### **2.2 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

### **3. Judgements in applying accounting policies and key sources of estimation uncertainty**

Preparation of the financial statements requires management to make significant judgements and estimates.

There are no estimates and judgements that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the financial period.

### **4. Employees**

The Company has no employees other than the directors, who did not receive any remuneration.

# KLT Filtration Holdings Limited

## Notes to the Financial Statements For the Period Ended 30 November 2018

### 5. Fixed asset investments

	Total £
At 8 November 2017	-
Additions (rounded to £0 from £0.08)	-
At 30 November 2018	-

### Subsidiary undertakings

The following were subsidiary undertakings of the Company:

Name	Class of shares	Holding	Principal activity
KLT Filtration Limited	Ordinary	100 %	Manufacture of domestic water filters

The registered office of KLT Filtration Limited is Riverside Industrial Estate, Estuary Road, King's Lynn, Norfolk, United Kingdom, PE30 2HS.

### 6. Cash and cash equivalents

	2018 £
Cash at bank and in hand	77

### 7. Share capital

	2018 £
<b>Allotted, called up and fully paid</b>	
770,000 Ordinary shares of £0.0001 each	77

On incorporation on 8 November 2017, 1 Ordinary £1 share was issued at par.

On 23 November 2017, the company subdivided this share to 10,000 Ordinary shares with a nominal value of £0.0001 each. On the same date, the company issued a further 759,230 Ordinary shares with a nominal value of £0.0001 at par.

On 24 November 2017, the company issued a further 770 Ordinary shares with a nominal value of £0.0001 as consideration shares for the acquisition of the company's subsidiary. The company has availed itself of merger relief under section 612 of the Companies Act 2006, and accordingly no share premium has been recorded on the issuance of the new shares made pursuant to the acquisition of the company's subsidiary (Note 5).



# **KLT Filtration Holdings Limited**

## **Notes to the Financial Statements For the Period Ended 30 November 2018**

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### **8. Controlling party**

By virtue of his majority shareholding the directors deem M Littlewood to be the ultimate controlling party.