

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

**for**

**AQUA BATHROOMS INSTALLATIONS LTD**

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for the Year Ended 31 August 2022**

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**AQUA BATHROOMS INSTALLATIONS LTD**

**Company Information**  
**for the Year Ended 31 August 2022**

**DIRECTOR:** J LEACH

**REGISTERED OFFICE:** 130 BOURNEMOUTH ROAD  
CHANDLER'S FORD  
SOUTHAMPTON  
Hampshire  
SO53 3AL

**REGISTERED NUMBER:** 04490857

**AQUA BATHROOMS INSTALLATIONS LTD (Registered number: 04490857)****Balance Sheet  
31 August 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>3,851</u>		<u>3,607</u>
			3,851		3,607
<b>CURRENT ASSETS</b>					
Stocks		9,212		5,167	
Debtors	6	40,219		54,329	
Cash at bank and in hand		<u>25,906</u>		<u>28,701</u>	
		75,337		88,197	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>38,094</u>		<u>38,795</u>	
<b>NET CURRENT ASSETS</b>			<u>37,243</u>		<u>49,402</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			41,094		53,009
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		(30,000)		(40,000)
<b>PROVISIONS FOR LIABILITIES</b>			(732)		-
<b>NET ASSETS</b>			<u>10,362</u>		<u>13,009</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			10,001		10,001
Retained earnings			<u>361</u>		<u>3,008</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>10,362</u>		<u>13,009</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:

- 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.

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

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 19 September 2022 and were signed by:

J LEACH - Director

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

**1. STATUTORY INFORMATION**

AQUA BATHROOMS INSTALLATIONS LTD is a private company, limited by shares, registered in Not specified/Other. 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 2002, is being amortised evenly over its estimated useful life of fifteen 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 cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33.33% on cost

**Stocks**

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

**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

## 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.

**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 - 3) .

## 4. INTANGIBLE FIXED ASSETS

Goodwill  
£

**COST**

At 1 September 2021  
and 31 August 2022

30,000

**AMORTISATION**

At 1 September 2021  
and 31 August 2022

30,000

**NET BOOK VALUE**

At 31 August 2022

-

At 31 August 2021

-

## 5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 September 2021	551	2,783	29,000	3,171	35,505
Additions	606	-	-	733	1,339
At 31 August 2022	<u>1,157</u>	<u>2,783</u>	<u>29,000</u>	<u>3,904</u>	<u>36,844</u>
<b>DEPRECIATION</b>					
At 1 September 2021	510	2,340	25,939	3,109	31,898
Charge for year	125	67	765	138	1,095
At 31 August 2022	<u>635</u>	<u>2,407</u>	<u>26,704</u>	<u>3,247</u>	<u>32,993</u>
<b>NET BOOK VALUE</b>					
At 31 August 2022	<u>522</u>	<u>376</u>	<u>2,296</u>	<u>657</u>	<u>3,851</u>
At 31 August 2021	<u>41</u>	<u>443</u>	<u>3,061</u>	<u>62</u>	<u>3,607</u>

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

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

	2022	2021
	£	£
Trade debtors	-	872
Other debtors	40,219	53,457
	<u>40,219</u>	<u>54,329</u>

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

	2022	2021
	£	£
Bank loans and overdrafts	17,196	8,614
Trade creditors	12,596	8,719
Taxation and social security	8,302	21,462
	<u>38,094</u>	<u>38,795</u>

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2022	2021
	£	£
Bank loans	<u>30,000</u>	<u>40,000</u>

**9. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 August 2022 and 31 August 2021:

	2022	2021
	£	£
<b>J LEACH</b>		
Balance outstanding at start of year	36,889	11,355
Amounts advanced	-	25,534
Amounts repaid	(10,000)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>26,889</u>	<u>36,889</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.