

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021
FOR
AQUARIUM HR LIMITED**

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FOR THE YEAR ENDED 30 NOVEMBER 2021**

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DIRECTORS:

T Plouf
J Turner
A Bearman

REGISTERED OFFICE:

4th Floor
Charter House
Woodlands Road
Altrincham
Cheshire
WA12 1HF

REGISTERED NUMBER:

07677821 (England and Wales)

AUDITORS:

Heywood Shepherd
Chartered Accountants
1 Park Street
Macclesfield
Cheshire
SK11 6SR

ACCOUNTANTS:

Axis Accounting
Chartered Certified Accountants
Jordangate House
Jordangate
Macclesfield
SK10 1EQ

BALANCE SHEET
30 NOVEMBER 2021

		2021	2020
			(Unaudited)
	Notes	£	£
CURRENT ASSETS			
Debtors	4	192	19,546
Cash at bank		<u>57,713</u>	<u>31,504</u>
		57,905	51,050
CREDITORS			
Amounts falling due within one year	5	<u>9,774</u>	<u>27,863</u>
NET CURRENT ASSETS		48,131	23,187
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>48,131</u>	<u>23,187</u>
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		<u>48,031</u>	<u>23,087</u>
SHAREHOLDERS' FUNDS		<u>48,131</u>	<u>23,187</u>

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 11 August 2022 and were signed on its behalf by:

J Turner - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021**

1. STATUTORY INFORMATION

Aquarium HR 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2021

2. ACCOUNTING POLICIES - continued

Foreign currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

Pension

The company operates a defined pension contribution scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2020 - 3) .

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020 (Unaudited)
	£	£
Trade debtors	66	15,435
VAT	26	-
Called up share capital not paid	100	100
Prepayments and accrued income	-	4,011
	<u>192</u>	<u>19,546</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020 (Unaudited)
	£	£
Trade creditors	39	308
Amounts owed to group undertakings	39	8,117
Tax	1,236	-
VAT	-	3,023
Accruals and deferred income	8,460	16,415
	<u>9,774</u>	<u>27,863</u>

6. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006

The Report of the Auditors was unqualified.

Neil Kennington (Senior Statutory Auditor)
for and on behalf of Heywood Shepherd

7. RELATED PARTY DISCLOSURES

Aquarium Software Limited

A company which owns 100% shareholding in Aquarium HR Limited and its registered office is Charter House, Woodlands Road, Altrincham, Cheshire, WA14 1HF.

During the year there were sales of £517, expenses of £25,835 and management charges of £6,000 with Aquarium Software Limited. At the balance sheet date the amount owed to Aquarium Software Limited was £39 (2020 £8,117)

8. ULTIMATE CONTROLLING PARTY

The company's ultimate parent undertaking is Trupanion Inc. who control 100% of the shares in Aquarium Software Limited. Trupanion Inc was incorporated in the United States. Copies of the group accounts may be obtained from the Secretary, 6100 4th Avenue, South Suite 200, Seattle, WA 98108, United States.

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.