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DTK WATER LIMITED

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UNAUDITED

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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DTK WATER LIMITED

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COMPANY INFORMATION

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Directors M Hammond (appointed 22 March 2023)  
S A Page (appointed 22 March 2023)

Registered number 09446272

Registered office Lovibond House  
Sun Rise Way  
Amesbury  
Salisbury  
Wiltshire  
SP4 7GR

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DTK WATER LIMITED

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DTK WATER LIMITED

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DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022

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The directors present their report and the financial statements for the year ended 31 December 2022.

**Directors**

The directors who served during the year were:


P C Banning (resigned 30 November 2022)

M Reid (resigned 22 March 2023)

**Small companies note**

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board and signed on its behalf.

  
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Mat Hammond (Jun 21, 2023 12:13 GMT+1)

**M Hammond**  
Director

Date: **21/06/2023**

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DTK WATER LIMITED

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STATEMENT OF INCOME AND RETAINED EARNINGS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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	2022 £	2021 £
Administrative expenses	(64,690)	(64,690)
Other operating income	64,690	64,690
<b>Profit before tax</b>	-	-
Tax on profit	-	-
<b>Profit after tax</b>	-	-

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DTK WATER LIMITED  
REGISTERED NUMBER:09446272

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BALANCE SHEET  
AS AT 31 DECEMBER 2022

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	Note	2022 £	2021 £
<b>Current assets</b>			
Debtors: amounts falling due within one year	4	2	2
		<u>2</u>	<u>2</u>
<b>Net assets</b>			
		<u>2</u>	<u>2</u>
<b>Capital and reserves</b>			
Called up share capital		2	2
<b>Shareholders' funds</b>			
		<u>2</u>	<u>2</u>


The directors consider that the Company is entitled to exemption from audit under section 479A of the Companies Act 2006.

The members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges 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 were approved and authorised for issue by the board and were signed on its behalf by:

  
Mat Hammond (Jun 21, 2023 12:13 GMT+1)

**M Hammond**  
Director

Date: **21/06/2023**

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

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## DTK WATER LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1. General information

DTK Water Limited is a private company, limited by shares, domiciled and incorporated in England and Wales (registered number: 09446272). The address of the registered office is Lovibond House, Sunrise Way, Amesbury, Salisbury, Wiltshire, SP4 7GR.

The Company's functional and presentational currency is GBP.

The principal activity of the Company is that of the rental of property to other group entities.

#### 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 following principal accounting policies have been applied:

##### 2.2 Going concern

The directors have made an assessment in preparing these financial statements as to whether the Company is a going concern and have concluded that there are no material uncertainties that may cast doubt on the Company's ability to continue as a going concern.

##### 2.3 Operating leases: the Company as lessor

Rental income from operating leases is credited to profit or loss on a straight-line basis over the term of the relevant lease.

Amounts paid and payable as an incentive to sign an operating lease are recognised as a reduction to income over the lease term on a straight-line basis, unless another systematic basis is representative of the time pattern over which the lessor's benefit from the leased asset is diminished.

##### 2.4 Operating leases: the Company as lessee

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

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

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DTK WATER LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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2. Accounting policies (continued)

2.5 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

2.6 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

3. Employees

The Company has no employees other than the director, who did not receive any remuneration (2021 - Nil).

4. Debtors

	2022 £	2021 £
Called up share capital not paid	2	2

5. Commitments under operating leases

At 31 December the Company had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

	2022 £	2021 £
Not later than 1 year	59,140	59,140
Later than 1 year and not later than 5 years	108,234	167,374
	<u>167,374</u>	<u>226,514</u>



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DTK WATER LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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**6. Controlling party**

The immediate parent undertaking is The Tintometer Limited, a company registered in England and Wales.

The ultimate parent undertaking is Tintometer GmbH, a company incorporated in Germany.

The smallest group of undertakings for which group accounts for the year ending 31 December 2021 have been drawn up, is that headed by The Tintometer Limited. The registered office address of The Tintometer Limited is Lovibond House, Sun Rise Way, Amesbury, Wiltshire, SP4 7GR. Copies of the group accounts are available from Companies House.

The largest group of undertakings for which group accounts for the year ending 31 December 2021 have been drawn up, is that headed by Tintometer GmbH. The registered office address of The Tintometer GmbH is Schleefstrasse 8, 44287 Dortmund. Copies of the group accounts are available from this address.

The ultimate controlling party is Mr C P Voss, by virtue of his shareholding in the ultimate parent undertaking.