

ALL THINGS WATER LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2023

Menzies LLP
Richmond House
Walkern Road
Stevenage
Hertfordshire
SG1 3QP

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FOR THE YEAR ENDED 30TH JUNE 2023

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ALL THINGS WATER LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2023

Directors: C J P Evetts
S D S Grainger

Registered office: Richmond House
Walkern Road
Stevenage
Hertfordshire
SG1 3QP

Registered number: 13463308 (England and Wales)

Accountants: Menzies LLP
Richmond House
Walkern Road
Stevenage
Hertfordshire
SG1 3QP

**ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
ALL THINGS WATER LTD**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Statement of financial position. Readers are cautioned that the Income statement and certain other primary statements and the Report of the directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of All Things Water Ltd for the year ended 30th June 2023 which comprise the Income statement, Abridged 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 within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of All Things Water Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of All Things Water Ltd and state those matters that we have agreed to state to the Board of Directors of All Things Water Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than All Things Water Ltd and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that All Things Water Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of All Things Water Ltd. You consider that All Things Water Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of All Things Water Ltd. 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 financial statements.

Menzies LLP
Richmond House
Walkern Road
Stevenage
Hertfordshire
SG1 3QP

27th November 2023

ABRIDGED STATEMENT OF FINANCIAL POSITION
30TH JUNE 2023

		2023	2022
	Notes	£	£
FIXED ASSETS			
Property, plant and equipment	5	34,074	23,853
CURRENT ASSETS			
Debtors		55,529	53,173
Cash at bank		61,314	2,291
		116,843	55,464
CREDITORS			
Amounts falling due within one year		(65,015)	(39,626)
NET CURRENT ASSETS		51,828	15,838
TOTAL ASSETS LESS CURRENT LIABILITIES		85,902	39,691
CAPITAL AND RESERVES			
Called up share capital	6	100	100
Retained earnings		85,802	39,591
SHAREHOLDERS' FUNDS		85,902	39,691

The notes form part of these financial statements

ABRIDGED STATEMENT OF FINANCIAL POSITION - continued
30TH JUNE 2023

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

All the members have consented to the preparation of an abridged Statement of financial position for the year ended 30th June 2023 in accordance with Section 444(2A) of the Companies Act 2006.

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 25th November 2023 and were signed on its behalf by:

S D S Grainger - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023

1. **STATUTORY INFORMATION**

All Things Water Ltd 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. **STATEMENT OF COMPLIANCE**

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.

3. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention.

Significant judgements and estimates

No significant judgements or estimates have had to be made by the directors in preparing these financial statements.

Revenue

Revenue represents the total invoice value, excluding value added tax, trade discounts and all other direct taxes made during the year.

Revenue recognition

Revenue is recognised when goods have been delivered or services supplied to customers such that risks and rewards of ownership have transferred to them.

Property, plant and equipment

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 20% on cost

Tax

Tax 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 tax 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 statement of financial position date.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2023

3. ACCOUNTING POLICIES - continued**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the income statement 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 the income statement in the period to which they relate.

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2022 - 4) .

5. PROPERTY, PLANT AND EQUIPMENT

	Totals
	£
Cost	
At 1st July 2022	24,271
Additions	17,904
At 30th June 2023	42,175
Depreciation	
At 1st July 2022	418
Charge for year	7,683
At 30th June 2023	8,101
Net book value	
At 30th June 2023	34,074
At 30th June 2022	23,853

6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2023	2022
			£	£
100	Ordinary	£1	100	100

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.