

**H2O GURU LIMITED**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2019**

**H2O GURU LIMITED**  
**UNAUDITED ACCOUNTS**  
**CONTENTS**

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	<b>Page</b>
<u>Company information</u>	<u>3</u>
<u>Accountants' report</u>	<u>4</u>
<u>Statement of financial position</u>	<u>5</u>
<u>Notes to the accounts</u>	<u>6</u>

**H2O GURU LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MAY 2019**

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<b>Directors</b>	George Lambert David Robert Lambert
<b>Company Number</b>	10942250 (England and Wales)
<b>Registered Office</b>	THE GARDEN ROOM 1 HILLSIDE COTTAGES AWBRIDGE HILL ROMSEY HAMPSHIRE SO51 0HF UNITED KINGDOM
<b>Accountants</b>	Mercian Accountants 8 Hartley Business Centre 272-284 Monkmoor Road Shrewsbury Shropshire SY2 5ST

# **H2O GURU LIMITED**

## **ACCOUNTANTS' REPORT**

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### **Accountants' report to the board of directors of H2O Guru Limited on the preparation of the unaudited statutory accounts for the year ended 31 May 2019**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of H2O Guru Limited for the year ended 31 May 2019 as set out on pages 5 - 7 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of H2O Guru Limited, as a body, in accordance with the terms of our engagement letter dated 27 February 2020. Our work has been undertaken solely to prepare for your approval the accounts of H2O Guru Limited and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than H2O Guru Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that H2O Guru Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of H2O Guru Limited. You consider that H2O Guru Limited 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 accounts of H2O Guru 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.

Mercian Accountants

8 Hartley Business Centre  
272-284 Monkmoor Road  
Shrewsbury  
Shropshire  
SY2 5ST

31 March 2020

**H2O GURU LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MAY 2019**

	Notes	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	272	-
<b>Current assets</b>			
Debtors	5	100	100
Cash at bank and in hand		14,901	-
		<u>15,001</u>	<u>100</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(3,881)	-
<b>Net current assets</b>		<u>11,120</u>	<u>100</u>
<b>Total assets less current liabilities</b>		11,392	100
<b>Provisions for liabilities</b>			
Deferred tax	<u>7</u>	(52)	-
<b>Net assets</b>		<u>11,340</u>	<u>100</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		11,240	-
<b>Shareholders' funds</b>		<u>11,340</u>	<u>100</u>

For the year ending 31 May 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered 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 profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 31 March 2020.

George Lambert  
Director

Company Registration No. 10942250

# H2O GURU LIMITED

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 31 MAY 2019

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#### 1 Statutory information

H2O Guru Limited is a private company, limited by shares, registered in England and Wales, registration number 10942250. The registered office is THE GARDEN ROOM 1 HILLSIDE COTTAGES, AWBRIDGE HILL, ROMSEY, HAMPSHIRE, SO51 0HF, UNITED KINGDOM.

#### 2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

#### 3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

##### *Basis of preparation*

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

##### *Presentation currency*

The accounts are presented in £ sterling.

##### *Tangible fixed assets and depreciation*

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Computer equipment	25% Straight Line
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#### 4 Tangible fixed assets

	Computer equipment £
<b>Cost or valuation</b>	At cost
At 1 June 2018	-
Additions	363
At 31 May 2019	363
<b>Depreciation</b>	
Charge for the year	91
At 31 May 2019	91
<b>Net book value</b>	
At 31 May 2019	272

#### 5 Debtors

	2019 £	2018 £
Other debtors	100	100

**H2O GURU LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MAY 2019**

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<b>6 Creditors: amounts falling due within one year</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Taxes and social security	2,609	-
Loans from directors	72	-
Accruals	1,200	-
	<hr/> 3,881	<hr/> -
	<hr/> <hr/>	<hr/> <hr/>
<b>7 Deferred taxation</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Accelerated capital allowances	52	-
	<hr/> 52	<hr/> -
	<hr/> <hr/>	<hr/> <hr/>
	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Charged to the profit and loss account	52	-
Provision at end of year	52	-
	<hr/> 52	<hr/> -
	<hr/> <hr/>	<hr/> <hr/>

**8 Average number of employees**

During the year the average number of employees was 0 (2018: 0).

