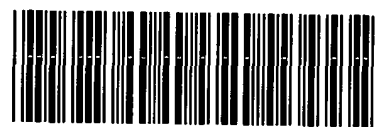


REGISTERED NUMBER: 06201620 (England and Wales)

Report of the Directors and
Unaudited Financial Statements for the Year Ended 30th September 2022
for
Waterman Biocare Technologies Limited

WEDNESDAY



AC66BW08

A16

21/06/2023

#54

COMPANIES HOUSE

Contents of the Financial Statements
for the Year Ended 30th September 2022

	Page
Company Information	1
Report of the Directors	2
Chartered Accountants' Report	4
Income Statement	5
Balance Sheet	6
Notes to the Financial Statements	8

Waterman Biocare Technologies Limited

Company Information
for the Year Ended 30th September 2022

DIRECTORS:

J A Lewis
A Lewis

SECRETARY:

A Lewis

REGISTERED OFFICE:

Aqua House
Britannia Enterprise Park
Europa Way
Lichfield
Staffordshire
WS14 9TZ

REGISTERED NUMBER:

06201620 (England and Wales)

ACCOUNTANTS:

Norris-Small Chartered Accountants
2 Camino Road
Birmingham
West Midlands
B32 3XE

BANKERS:

Lloyds Bank plc
PO Box 9363
Birmingham
B3 3ST

Waterman Biocare Technologies Limited (Registered number: 06201620)

Report of the Directors
for the Year Ended 30th September 2022

The directors present their report with the financial statements of the company for the year ended 30th September 2022.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of supplying eco friendly biological solutions to control environmental impacts.

REVIEW OF BUSINESS

During the year the company made a loss of £216 (2021 £361 loss) .The directors consider this to be satisfactory.

DIRECTORS

The directors shown below have held office during the whole of the period from 1st October 2021 to the date of this report.

J A Lewis
A Lewis

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Waterman Biocare Technologies Limited (Registered number: 06201620)

Report of the Directors
for the Year Ended 30th September 2022

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

A handwritten signature in black ink, appearing to read 'J A Lewis', written in a cursive style.

J A Lewis - Director

19th June 2023

Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Waterman Biocare Technologies Limited

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Waterman Biocare Technologies Limited for the year ended 30th September 2022 which comprise the Income Statement, Balance Sheet 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 Waterman Biocare Technologies Limited, 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 Waterman Biocare Technologies Limited and state those matters that we have agreed to state to the Board of Directors of Waterman Biocare Technologies Limited, 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 Waterman Biocare Technologies Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Waterman Biocare Technologies Limited 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 loss of Waterman Biocare Technologies Limited. You consider that Waterman Biocare Technologies 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 financial statements of Waterman Biocare Technologies 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 financial statements.



Norris-Small Chartered Accountants
2 Camino Road
Birmingham
West Midlands
B32 3XE

19th June 2023

Waterman Biocare Technologies Limited (Registered number: 06201620)

Income Statement
for the Year Ended 30th September 2022

	Notes	2022 £	2021 £
TURNOVER		-	-
Administrative expenses		<u>216</u>	<u>361</u>
OPERATING LOSS and LOSS BEFORE TAXATION		(216)	(361)
Tax on loss	5	<u>-</u>	<u>-</u>
LOSS FOR THE FINANCIAL YEAR		<u>(216)</u>	<u>(361)</u>

The notes form part of these financial statements

Waterman Biocare Technologies Limited (Registered number: 06201620)

Balance Sheet
30th September 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	6	1	37
CURRENT ASSETS			
Debtors	7	36,431	36,431
Cash at bank		69	249
		<u>36,500</u>	<u>36,680</u>
CREDITORS			
Amounts falling due within one year	8	<u>30,342</u>	<u>30,342</u>
NET CURRENT ASSETS		<u>6,158</u>	<u>6,338</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>6,159</u>	<u>6,375</u>
CAPITAL AND RESERVES			
Called up share capital	9	100	100
Retained earnings	10	<u>6,059</u>	<u>6,275</u>
SHAREHOLDERS' FUNDS		<u>6,159</u>	<u>6,375</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th September 2022 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 notes form part of these financial statements

Waterman Biocare Technologies Limited (Registered number: 06201620)

Balance Sheet - continued
30th September 2022

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 19th June 2023 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J A Lewis', written in a cursive style.

J A Lewis - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 30th September 2022

1. STATUTORY INFORMATION

Waterman Biocare Technologies 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.

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.

Related party exemption

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

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.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2021 - 1).

Waterman Biocare Technologies Limited (Registered number: 06201620)

Notes to the Financial Statements - continued
for the Year Ended 30th September 2022

4. OPERATING LOSS

The operating loss is stated after charging:

	2022	2021
	£	£
Depreciation - owned assets	<u>36</u>	<u>277</u>

5. TAXATION

Analysis of the tax charge

No liability to UK corporation tax arose for the year ended 30th September 2022 nor for the year ended 30th September 2021.

6. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1st October 2021 and 30th September 2022	<u>1,145</u>
DEPRECIATION	
At 1st October 2021	1,108
Charge for year	<u>36</u>
At 30th September 2022	<u>1,144</u>
NET BOOK VALUE	
At 30th September 2022	<u>1</u>
At 30th September 2021	<u>37</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Amounts owed by group undertakings	29,618	29,618
Amounts owed by participating interests	<u>6,813</u>	<u>6,813</u>
	<u>36,431</u>	<u>36,431</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Amounts owed to group undertakings	<u>30,342</u>	<u>30,342</u>

Waterman Biocare Technologies Limited (Registered number: 06201620)

Notes to the Financial Statements - continued
for the Year Ended 30th September 2022

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:		Nominal value:	2022	2021
Number:	Class:		£	£
100	Ordinary	1	<u>100</u>	<u>100</u>

10. RESERVES

	Retained earnings £
At 1st October 2021	6,275
Deficit for the year	<u>(216)</u>
At 30th September 2022	<u>6,059</u>

11. CONTINGENT LIABILITIES

The company has given a fixed and floating charge to Lloyds Bank plc to secure the bank facilities of the Waterman Environmental Group Limited and its subsidiary companies.