

# Acoustics & Noise Limited

Filleted Annual Report and Unaudited Abridged Financial Statements  
for the Year Ended 31 March 2022

HSJ Accountants Ltd  
Severn House  
Hazell Drive  
Newport  
South Wales  
NP10 8FY

# **Acoustics & Noise Limited**

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# **Acoustics & Noise Limited**

## **Company Information**

<b>Director</b>	Mr PA Trew
<b>Registered office</b>	47 Forge Close Caerleon Newport South Wales NP18 3PW
<b>Accountants</b>	HSJ Accountants Ltd Severn House Hazell Drive Newport South Wales NP10 8FY

# Acoustics & Noise Limited

(Registration number: 06010591)

## Abridged Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	<u>5</u>	2,263	3,054
<b>Current assets</b>			
Debtors		15,078	9,456
Cash at bank and in hand		<u>83,217</u>	<u>40,238</u>
		98,295	49,694
<b>Prepayments and accrued income</b>		-	1
<b>Creditors:</b> Amounts falling due within one year		<u>(52,329)</u>	<u>(22,260)</u>
<b>Net current assets</b>		<u>45,966</u>	<u>27,435</u>
<b>Total assets less current liabilities</b>		48,229	30,489
<b>Accruals and deferred income</b>		<u>(2,019)</u>	<u>(1,969)</u>
<b>Net assets</b>		<u>46,210</u>	<u>28,520</u>
<b>Capital and reserves</b>			
Called up share capital	<u>6</u>	100	100
Retained earnings		<u>46,110</u>	<u>28,420</u>
Shareholders' funds		<u>46,210</u>	<u>28,520</u>

## **Acoustics & Noise Limited**

**(Registration number: 06010591)**

### **Abridged Balance Sheet as at 31 March 2022**

For the financial year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

All of the company's members have consented to the preparation of an Abridged Balance Sheet in accordance with Section 444(2A) of the Companies Act 2006.

Approved and authorised by the director on 8 November 2022

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Mr PA Trew  
Director

## **Acoustics & Noise Limited**

### **Notes to the Unaudited Abridged Financial Statements for the Year Ended 31 March 2022**

#### **1 General information**

The company is a private company limited by share capital, incorporated in United Kingdom.

The address of its registered office is:

47 Forge Close  
Caerleon  
Newport  
South Wales  
NP18 3PW

The principal place of business is:

55 Malpas Road  
Newport  
South Wales  
NP20 5PJ

These financial statements were authorised for issue by the director on 8 November 2022.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

These abridged financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

##### **Basis of preparation**

These abridged financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

##### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

##### **Tax**

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

## Acoustics & Noise Limited

### Notes to the Unaudited Abridged Financial Statements for the Year Ended 31 March 2022

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

#### Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Furniture, fittings and equipment	25% reducing balance

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

#### Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

## Acoustics & Noise Limited

### Notes to the Unaudited Abridged Financial Statements for the Year Ended 31 March 2022

#### 3 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 2 (2021 - 4).

#### 4 Profit before tax

Arrived at after charging/(crediting)

	2022 £	2021 £
Depreciation expense	790	1,054

#### 5 Tangible assets

	Furniture, fittings and equipment £	Total £
<b>Cost or valuation</b>		
At 1 April 2021	23,356	23,356
At 31 March 2022	23,356	23,356
<b>Depreciation</b>		
At 1 April 2021	20,302	20,302
Charge for the year	791	791
At 31 March 2022	21,093	21,093
<b>Carrying amount</b>		
At 31 March 2022	2,263	2,263
At 31 March 2021	3,054	3,054

#### 6 Share capital

Allotted, called up and fully paid shares

	2022		2021	
	No.	£	No.	£
Ordinary of £1 each	100	100	100	100



## Acoustics & Noise Limited

### Notes to the Unaudited Abridged Financial Statements for the Year Ended 31 March 2022

#### 7 Dividends

##### Interim dividends paid

	2022 £	2021 £
Interim dividend of £238.00 (2021 - £150.00) per each Ordinary	23,795	15,000
	<hr/>	<hr/>

#### 8 Related party transactions

##### Key management personnel

Relationship: Director

##### Summary of transactions with key management

During the year the director provided an unsecured, interest free, repayable on demand loan to the company. At the balance sheet date the amount due to the director was £26,622 (2021 - £ 5,370).

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.