

**ACTIVE WOODWORM TREATMENTS LIMITED
DIRECTOR'S REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

Active Woodworm Treatments Limited
Director's Report and Unaudited Financial Statements
For The Year Ended 31 March 2018

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Active Woodworm Treatments Limited
Company Information
For The Year Ended 31 March 2018

Director	Mr Christopher Barratt
Secretary	Ms Jacqueline Barratt
Company Number	06251939
Registered Office	138 High Street Crediton EX17 3DX
Accountants	Smarter Accounting 138 High Street Crediton Devon EX17 3DX

Active Woodworm Treatments Limited
Company No. 06251939
Director's Report For The Year Ended 31 March 2018

The director presents his report and the financial statements for the year ended 31 March 2018.

Statement of Director's Responsibilities

The director is responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations. Company law requires the director to prepare financial statements for each financial year. Under that law the director has 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 director 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 the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 director is 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. He is 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.

Directors

The directors who held office during the year were as follows:

Mr Christopher Barratt

Small Company Rules

This report has 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.

On behalf of the board

Mr Christopher Barratt

21 December 2018

Active Woodworm Treatments Limited
Accountant's Report
For The Year Ended 31 March 2018

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Active Woodworm Treatments Limited for the year ended 31 March 2018 which comprise the Profit and Loss Account, the 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 Chartered Institute of Management Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.cimaglobal.com>.

This report is made solely to the director of Active Woodworm Treatments Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Active Woodworm Treatments Limited and state those matters that we have agreed to state to the director of Active Woodworm Treatments Limited in this report in accordance with the requirements of the Chartered Institute of Management Accountants as detailed at <http://www.cimaglobal.com>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Active Woodworm Treatments 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 profit of Active Woodworm Treatments Limited. You consider that Active Woodworm Treatments 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 Active Woodworm Treatments 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.

21 December 2018

Smarter Accounting

138 High Street
Crediton
Devon
EX17 3DX

Active Woodworm Treatments Limited
Dormant Profit and Loss Account Statement
For The Year Ended 31 March 2018

The company has not traded during the year or the preceding financial year. During these years, the company received no income and incurred no expenditure and therefore made neither profit nor loss.

Active Woodworm Treatments Limited
Balance Sheet
As at 31 March 2018

	Notes	2018		2017	
		£	£	£	£
FIXED ASSETS					
Creditors: Amounts Falling Due Within One Year	4	(930)		(690)	
NET CURRENT ASSETS (LIABILITIES)			(930)		(690)
TOTAL ASSETS LESS CURRENT LIABILITIES			(930)		(690)
NET ASSETS			(930)		(690)
CAPITAL AND RESERVES					
Called up share capital	5		1		1
Profit and Loss Account			(931)		(691)
SHAREHOLDERS' FUNDS			(930)		(690)

For the year ending 31 March 2018 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

Mr Christopher Barratt

21 December 2018

The notes on pages 6 to 7 form part of these financial statements.

Active Woodworm Treatments Limited
Notes to the Financial Statements
For The Year Ended 31 March 2018

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	15% reducing balance
Motor Vehicles	25% reducing balance

1.3. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

4. Creditors: Amounts Falling Due Within One Year

	2018	2017
	£	£
Trade creditors	120	-
Other creditors	1	1
Accruals and deferred income	120	-
Amounts owed to group undertakings	689	689
	<hr/>	<hr/>
	930	690
	<hr/> <hr/>	<hr/> <hr/>

5. Share Capital

	2018	2017
Allotted, Called up and fully paid	1	1
	<hr/> <hr/>	<hr/> <hr/>

Active Woodworm Treatments Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2018

6. General Information

Active Woodworm Treatments Limited is a private company, limited by shares, incorporated in England & Wales, registered number 06251939. The registered office is 138 High Street, Crediton, EX17 3DX.

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.