REGISTERED NUMBER: 05976021 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2017

FOR

JUST ADD WATER (DEVELOPMENT) LIMITED

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FOR THE YEAR ENDED 31 OCTOBER 2017

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JUST ADD WATER (DEVELOPMENT) LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2017

DIRECTORS:	S Gilray S Caslin
REGISTERED OFFICE:	15th Floor (South) Arena Point Merrion Way Leeds West Yorkshire LS2 8PA
REGISTERED NUMBER:	05976021 (England and Wales)
ACCOUNTANTS:	GPG Accounting Services Ltd 4 Granville Court Off Granville Mount Otley West Yorkshire LS21 3PB

BALANCE SHEET
31 OCTOBER 2017

	Notes	31.10.17 £	£	31.10.16 £	£
FIXED ASSETS					
Tangible assets	4		10,972		10,605
CURRENT ASSETS					
Debtors	5	13,921		73,382	
Cash at bank		106,769		27,974	
		120,690		101,356	
CREDITORS					
Amounts falling due within one year	6	51,318		67,548	
NET CURRENT ASSETS			69,372		33,808
TOTAL ASSETS LESS CURRENT LIABILITIES			80,344		44,413
CAPITAL AND RESERVES					
Called up share capital			1,000		1,000
Retained earnings			79,344		43,413
SHAREHOLDERS' FUNDS			80,344		44,413

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2017 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 of Part 15 of the Companies Act 2006 relating to small companies.

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 on 14 June 2018 and were signed on its behalf by:

S Caslin - Director

S Gilray - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2017

1. STATUTORY INFORMATION

Just Add Water (Development) 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Fixtures & equipment	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

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.

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 profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 7 .

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2017

4. **TANGIBLE FIXED ASSETS**

	Fixtures & equipment £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 November 2016	33,691	750	24,189	58,630
Additions	400	-	5,070	5,470
Disposals	-	(750)	-	(750)
At 31 October 2017	34,091	-	29,259	63,350
DEPRECIATION				
At 1 November 2016	28,046	328	19,651	48,025
Charge for year	1,511	-	3,170	4,681
Eliminated on disposal	-	(328)	-	(328)
At 31 October 2017	29,557	-	22,821	52,378
NET BOOK VALUE				
At 31 October 2017	4,534	-	6,438	10,972
At 31 October 2016	5,645	422	4,538	10,605

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.10.17 £	31.10.16 £
Other debtors	-	13,257
Directors' loan accounts	-	15,063
S455 CTA 2010 Tax repayable	12,965	12,965
R & D Tax credit	-	30,145
Prepayments	956	1,952
	13,921	73,382

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.10.17 £	31.10.16 £
Trade creditors	1,704	1,595
Social security and other taxes	-	46,290
VAT	22,178	3,837
Directors' loan accounts	27,058	15,576
Accrued expenses	378	250
	51,318	67,548

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.