REGISTERED NUMBER: 07227607 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 April 2022

for

Airheat Limited

Contents of the Financial Statements
for the Year Ended 30 April 2022

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

Airheat Limited

Company Information
for the Year Ended 30 April 2022

DIRECTORS:	O C Westmacott Mrs J M Westmacott
REGISTERED OFFICE:	20 Sansome Walk Worcester WR1 1LR
REGISTERED NUMBER:	07227607 (England and Wales)
ACCOUNTANTS:	Boyds Accountants 20 Sansome Walk Worcester Worcestershire WR1 1LR

Balance Sheet
30 April 2022

	Notes	30.4.22 £	£	30.4.21 £	£
FIXED ASSETS					
Tangible assets	4		9,875		9,267
CURRENT ASSETS					
Debtors	5	23,244		10,863	
Cash at bank		15,243		20,824	
		38,487		31,687	
CREDITORS					
Amounts falling due within one year	6	27,088		17,556	
NET CURRENT ASSETS			11,399		14,131
TOTAL ASSETS LESS CURRENT LIABILITIES			21,274		23,398
CREDITORS					
Amounts falling due after more than one year	7		(18,314)		(23,275)
PROVISIONS FOR LIABILITIES			(1,876)		-
NET ASSETS			1,084		123
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			984		23
			1,084		123

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 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

continued...

Balance Sheet - continued
30 April 2022

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

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 and authorised for issue on 2 November 2022 and were signed on its behalf by:

O C Westmacott - Director

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 30 April 2022

1. STATUTORY INFORMATION

Airheat 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.

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 each asset over its estimated useful life.

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 2 (2021 - 2) .

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4. TANGIBLE FIXED ASSETS

	Plant and machinery	Motor vehicles	Computer equipment	Totals
	£	£	£	£
COST				
At 1 May 2021	-	17,160	1,031	18,191
Additions	6,200	-	422	6,622
At 30 April 2022	6,200	17,160	1,453	24,813
DEPRECIATION				
At 1 May 2021	-	8,580	344	8,924
Charge for year	1,240	4,290	484	6,014
At 30 April 2022	1,240	12,870	828	14,938
NET BOOK VALUE				
At 30 April 2022	4,960	4,290	625	9,875
At 30 April 2021	-	8,580	687	9,267

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.22	30.4.21
	£	£
Trade debtors	14,921	5,759
Tax	8,150	4,931
Prepayments	173	173
	23,244	10,863

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.22	30.4.21
	£	£
Bank loans and overdrafts	5,225	5,225
Trade creditors	2,746	1,756
Tax	5,744	2,320
Social security and other taxes	720	-
VAT	2,813	6,472
Directors' current accounts	8,880	823
Accrued expenses	960	960
	27,088	17,556

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.4.22	30.4.21
	£	£
Bank loans - 2-5 years	18,314	23,275

8. ULTIMATE CONTROLLING PARTY

The controlling party is O C Westmacott.

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.