STATUTORY COPY

Company Registration No. 08611908 (England and Wales)

AQUA B LTM HOLDINGS LIMITED

AMENDING

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2017

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AQUA B LTM HOLDINGS LIMITED
AMENDING
COMPANY INFORMATION

Director	J A Blowers
Company number	08611908
Registered office	14 Park Row Nottingham NG1 6GR
Accountants	UHY Hacker Young 14 Park Row Nottingham NG1 6GR

AQUA B LTM HOLDINGS LIMITED
AMENDING
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AQUA B LTM HOLDINGS LIMITED
AMENDING
BALANCE SHEET

AS AT 5 APRIL 2017

	Notes	2017 £	2017 £	2016 £	2016 £
Fixed assets					
Investments	2		430		440
Current assets					
Debtors	4	10		10	
Creditors: amounts falling due within one year	5	(430)		(440)	
Net current liabilities			(420)		(430)
Total assets less current liabilities			10		10
Capital and reserves					
Called up share capital			10		10

The director of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 5 April 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved and signed by the director and authorised for issue on ..28/7/18..

.....
J A Blowers
Director

Company Registration No. 08611908

1 Accounting policies

Company information

Aqua B LTM Holdings Limited is a private company limited by shares incorporated in England and Wales. The registered office is 14 Park Row, Nottingham, NG1 6GR.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

These financial statements have been amended to include additional income received from group companies and additional dividend paid, which were not included in the original financial statements.

The revised statutory financial statements replace the original financial statements and are now the statutory financial statements and are prepared as they were at the date of the original financial statements.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

These financial statements for the year ended 5 April 2017 are the first financial statements of Aqua B LTM Holdings Limited prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 6 April 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

The company has taken advantage of the exemption under section 399 of the Companies Act 2006 not to prepare consolidated accounts, on the basis that the group of which this is the parent qualifies as a small group. The financial statements present information about the company as an individual entity and not about its group.

1.2 Fixed asset investments

Interests in subsidiaries, associates and jointly controlled entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

A subsidiary is an entity controlled by the company. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1 Accounting policies **(Continued)**

An associate is an entity, being neither a subsidiary nor a joint venture, in which the company holds a long-term interest and where the company has significant influence. The company considers that it has significant influence where it has the power to participate in the financial and operating decisions of the associate.

Entities in which the company has a long term interest and shares control under a contractual arrangement are classified as jointly controlled entities.

1.3 Cash at bank and in hand

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.4 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies, are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

2 Fixed asset investments

	2017	2016
	£	£
Investments	430	440

2 Fixed asset investments (Continued)

Movements in fixed asset investments

	Shares in group undertakings and participating interests £
Cost or valuation	
At 6 April 2016	440
Disposals	(10)
At 5 April 2017	430
Carrying amount	
At 5 April 2017	430
At 5 April 2016	440

3 Subsidiaries

Details of the company's subsidiaries at 5 April 2017 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct	Indirect
LTM (Nottingham) Limited	England	Legionella testing	Ordinary	100.00	
LTM (Derby) Limited	England	Legionella testing	Ordinary	100.00	
LTM (Leicester) Limited	England	Legionella testing	Ordinary	100.00	

The aggregate capital and reserves and the result for the year of the subsidiaries noted above was as follows:

Name of undertaking	Profit/(Loss) £	Capital and Reserves £
LTM (Nottingham) Limited	-	100
LTM (Derby) Limited	-	100
LTM (Leicester) Limited	-	100

4 Debtors

Amounts falling due within one year:	2017 £	2016 £
Other debtors	10	10

5 Creditors: amounts falling due within one year

	2017 £	2016 £
Other creditors	430	440