REGISTERED NUMBER: 09820321 (England and Wales)

Unaudited Financial Statements

for the Year Ended 31 October 2017

for

Arrow Controls Ltd.

SADLER FOGARTY SERVICES LTD
T/AS Sadler Davies & Co
Chartered Accountants
3 Enterprise House
8 Essex Road
Dartford
Kent
DA1 2AU

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for the Year Ended 31 October 2017

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Company Information
for the Year Ended 31 October 2017

DIRECTORS:	Mrs. M R G Lindfield D Lindfield
REGISTERED OFFICE:	3 Enterprise House 8 Essex Road Dartford Kent DA1 2AU
REGISTERED NUMBER:	09820321 (England and Wales)
ACCOUNTANTS:	SADLER FOGARTY SERVICES LTD T/AS Sadler Davies & Co Chartered Accountants 3 Enterprise House 8 Essex Road Dartford Kent DA1 2AU

Balance Sheet
31 October 2017

	Notes	31.10.17 £	£	31.10.16 £	£
FIXED ASSETS					
Tangible assets	4		-		6,048
CURRENT ASSETS					
Stocks		-		3,025	
Cash at bank		3,423		7,933	
		3,423		10,958	
CREDITORS					
Amounts falling due within one year	5	3,178		14,603	
NET CURRENT ASSETS/(LIABILITIES)			245		(3,645)
TOTAL ASSETS LESS CURRENT LIABILITIES			245		2,403
PROVISIONS FOR LIABILITIES	6		-		1,210
NET ASSETS			245		1,193
CAPITAL AND RESERVES					
Called up share capital	7		200		200
Retained earnings	8		45		993
SHAREHOLDERS' FUNDS			245		1,193

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 notes form part of these financial statements

continued...

Balance Sheet - continued
31 October 2017

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 21 February 2018 and were signed on its behalf by:

Mrs. M R G Lindfield - Director

D Lindfield - Director

The notes form part of these financial statements

Notes to the Financial Statements for the Year Ended 31 October 2017

1. STATUTORY INFORMATION

Arrow Controls Ltd. 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

First year adoption of Financial Reporting Standard 102 (FRS 102) Section 1A
These financial statements for the year ended 31 October 2017 are the first that are prepared in accordance with FRS 102 Section 1A. The previous financial statements were prepared in accordance with UK GAAP, the date of transition to FRS 102 Section 1A is 12 October 2015.

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.

Stocks
Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2016 - 2) .

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 October 2017

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 November 2016	**7,561**
Disposals	**(7,561)**
At 31 October 2017	-
DEPRECIATION	
At 1 November 2016	**1,513**
Eliminated on disposal	**(1,513)**
At 31 October 2017	-
NET BOOK VALUE	
At 31 October 2017	-
At 31 October 2016	6,048

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

	31.10.17 £	31.10.16 £
Trade creditors	-	(1)
Taxation and social security	**3,124**	4,596
Other creditors	**54**	10,008
	3,178	14,603

6. **PROVISIONS FOR LIABILITIES**

	31.10.17 £	31.10.16 £
Deferred tax		
Accelerated capital allowances	-	1,210

	Deferred tax £
Balance at 1 November 2016	**1,210**
Credit to Income Statement during year	**(1,210)**
Balance at 31 October 2017	-

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 October 2017

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.10.17 £	31.10.16 £
100	A Ordinary	£1	**100**	100
100	B Ordinary	£1	**100**	100
			200	200

8. RESERVES

	Retained earnings £
At 1 November 2016	**993**
Profit for the year	**11,802**
Dividends	**(12,750)**
At 31 October 2017	**45**

Directors' Responsibilities Statement
on the Unaudited Financial Statements of
Arrow Controls Ltd.

The following reproduces the text of the report prepared for the directors and members in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

We confirm that as directors we have met our duty in accordance with the Companies Act 2006 to:

- ensure that the company has kept proper accounting records;
- prepare financial statements which give a true and fair view of the state of affairs of the company as at 31 October 2017 and of its profit for that period in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- follow the applicable accounting policies, subject to any material departures disclosed and explained in the notes to the financial statements.

ON BEHALF OF THE BOARD:

Mrs. M R G Lindfield - Director

D Lindfield - Director

21 February 2018

Independent Chartered Accountants' Review Report to the Directors of Arrow Controls Ltd.

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

We have reviewed the financial statements of Arrow Controls Ltd. for the year ended 31 October 2017, which comprise the Income Statement, Balance Sheet, and the related notes 1 to 11. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the company's directors, as a body, in accordance with the terms of our engagement letter dated 21 October 2015. Our review has been undertaken so that we might state to the directors those matters that we have agreed with them in our engagement letter and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's directors as a body for our work, for this report or the conclusions we have formed.

Directors' responsibility for the financial statements
As explained more fully in the Directors' Responsibilities Statement set out on page fourteen, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Accountants' responsibility
Our responsibility is to express a conclusion based on our review of the financial statements. We conducted our review in accordance with International Standard on Review Engagements (ISRE) 2400 (Revised), 'Engagements to review historical financial statements' and ICAEW Technical Release TECH 09/13AAF 'Assurance review engagements on historical financial statements'. ISRE 2400 also requires us to comply with the ICAEW Code of Ethics.

Scope of the assurance review
A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. We have performed additional procedures to those required under a compilation engagement. These primarily consist of making enquiries of management and others within the entity, as appropriate, applying analytical procedures and evaluating the evidence obtained. The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (UK and Ireland). Accordingly, we do not express an audit opinion on these financial statements.

Conclusion
Based on our review, nothing has come to our attention that causes us to believe that the financial statements have not been prepared:

- so as to give a true and fair view of the state of the company's affairs as at 31 October 2017 and of its profit for the year then ended;
- in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- in accordance with the requirements of the Companies Act 2006.

SADLER FOGARTY SERVICES LTD
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Kent
DA1 2AU

21 February 2018

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.