

KW PRESSURE TESTING LTD

Abridged Accounts

Period of accounts

Start date: 01 November 2022

End date: 31 March 2023

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Chartered Management Accountants' report to the board of directors on the preparation of the unaudited statutory accounts KW Pressure Testing Ltd for the year ended 31 March 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of KW Pressure Testing Ltd for the year ended 31 March 2023 which comprise of 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 Board of Directors of KW Pressure Testing Ltd , as a body, in accordance with the terms of our engagement letter dated 12 April 2023. Our work has been undertaken solely to prepare for your approval the accounts of KW Pressure Testing Ltd and state those matters that we have agreed to state to the Board of Directors of KW Pressure Testing Ltd, as a body, 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 KW Pressure Testing Ltd and its Board of Directors as a body for our work or for this report

It is your duty to ensure that KW Pressure Testing Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit KW Pressure Testing Ltd. You consider that KW Pressure Testing Ltd 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 accounts of KW Pressure Testing Ltd. 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 accounts.

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Rivington Accounts Ltd
Bank House
6-8 Church Street
Adlington
Lancashire
PR7 4EX
12 April 2023

KW PRESSURE TESTING LTD
Statement of Financial Position
As at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets		163,929	182,990
		163,929	182,990
Current assets			
Debtors		11,791	8,496
Cash at bank and in hand		298	19,387
		12,089	27,883
Creditors: amount falling due within one year		(533,674)	(551,015)
Net current liabilities		(521,585)	(523,132)
Total assets less current liabilities		(357,656)	(340,142)
Net liabilities		(357,656)	(340,142)
Capital and reserves			
Called up share capital		12	12
Profit and loss account		(357,668)	(340,154)
Shareholder's funds		(357,656)	(340,142)

For the period ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006 the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the board of directors on 12 April 2023 and were signed on its behalf by:

Michael Kay
Director

KW PRESSURE TESTING LTD
Notes to the Abridged Financial Statements
For the period ended 31 March 2023

General Information

KW Pressure Testing Ltd is a private company, limited by shares, registered in England and Wales, registration number 11630708, registration address Dumhead Road, Chorley North Business Park, Chorley, Lancashire, PR6 7DE.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by Section 1A of the standard)

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the reporting date.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the reporting date 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.

Current and deferred tax assets and liabilities are not discounted.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	25% Reducing Balance
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2. Average number of employees

Average number of employees during the period was 0 (2022 : 0).

3. Tangible fixed assets

Cost or valuation	Plant and Machinery	Total
	£	£
At 01 November 2022	325,316	325,316
Additions	-	-
Disposals	-	-
At 31 March 2023	325,316	325,316
Depreciation		
At 01 November 2022	142,326	142,326
Charge for period	19,061	19,061
On disposals	-	-
At 31 March 2023	161,387	161,387
Net book values		
Closing balance as at 31 March 2023	163,929	163,929
Opening balance as at 01 November 2022	182,990	182,990

4. Share Capital

Allotted, called up and fully paid	2023	2022
	£	£
12 Class A shares of £1.00 each	12	12
	12	12

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.