

**REGISTERED NUMBER: SC223117 (Scotland)**

Unaudited Financial Statements for the Year Ended 30 September 2021

for

Alcat Water Services Limited

Alcat Water Services Limited (Registered number: SC223117)

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for the Year Ended 30 September 2021

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Alcat Water Services Limited  
Company Information  
for the Year Ended 30 September 2021

**DIRECTOR:** A T Cloudsley

**SECRETARY:** Mrs C Cloudsley

**REGISTERED OFFICE:** 29 Brandon Street  
Hamilton  
Lanarkshire  
ML3 6DA

**REGISTERED NUMBER:** SC223117 (Scotland)

**ACCOUNTANTS:** Sharles CA  
29 Brandon Street  
Hamilton  
ML3 6DA

**BANKERS:** Bank of Scotland  
56 Main Street  
Uddingston  
GLASGOW  
G71 7LS

Alcat Water Services Limited (Registered number: SC223117)Balance Sheet  
30 September 2021

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Tangible assets	5		<b>9,270</b>		13,273
<b>CURRENT ASSETS</b>					
Debtors	6	<b>3,962</b>		5,680	
Cash at bank and in hand		<u><b>12,014</b></u>		<u>13,126</u>	
		<b>15,976</b>		18,806	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u><b>22,258</b></u>		<u>28,160</u>	
<b>NET CURRENT LIABILITIES</b>			<u><b>(6,282)</b></u>		<u>(9,354)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>2,988</b>		3,919
<b>PROVISIONS FOR LIABILITIES</b>			<u><b>1,854</b></u>		<u>2,655</u>
<b>NET ASSETS</b>			<u><b>1,134</b></u>		<u>1,264</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			<b>2</b>		2
Retained earnings			<u><b>1,132</b></u>		<u>1,262</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><b>1,134</b></u>		<u>1,264</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

Alcat Water Services Limited (Registered number: SC223117)

Balance Sheet - continued  
30 September 2021

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 director and authorised for issue on 28 January 2022 and were signed by:

A T Cloudsley - Director

Alcat Water Services Limited (Registered number: SC223117)

Notes to the Financial Statements  
for the Year Ended 30 September 2021

1. **STATUTORY INFORMATION**

Alcat Water Services Limited is a private company, limited by shares, registered in Scotland. 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. **STATEMENT OF COMPLIANCE**

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. There were no material departures from that standard.

3. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is derived from various services supplied by the company.

Turnover is measured at the fair value of services supplied, net of discounts and excluding value added tax, and is recognised at the point that the company obtains the right to consideration.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 33% on cost and 25% on cost

Tangible fixed assets held for the companies own use are stated at cost less accumulated depreciation and accumulated impairment loss.

At each balance sheet date, the company reviews the carrying amounts of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss. Where it is not possible to estimate the recoverable amount of the asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Expenditure of £1,000 or more on individual tangible fixed assets is capitalised at cost. Expenditure on assets below this threshold is charged directly to the profit and loss account in the period it is incurred.

**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.

Alcat Water Services Limited (Registered number: SC223117)Notes to the Financial Statements - continued  
for the Year Ended 30 September 20213. **ACCOUNTING POLICIES - continued****Deferred taxation**

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.

4. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2020 - 1 ).

5. **TANGIBLE FIXED ASSETS**

	<b>Plant and machinery etc £</b>
<b>COST</b>	
At 1 October 2020	18,432
Additions	<u>433</u>
At 30 September 2021	<u>18,865</u>
<b>DEPRECIATION</b>	
At 1 October 2020	5,159
Charge for year	<u>4,436</u>
At 30 September 2021	<u>9,595</u>
<b>NET BOOK VALUE</b>	
At 30 September 2021	<u>9,270</u>
At 30 September 2020	<u>13,273</u>

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

	<b>2021 £</b>	<b>2020 £</b>
Trade debtors	-	1,706
Other debtors	<u>3,962</u>	<u>3,974</u>
	<u>3,962</u>	<u>5,680</u>

Alcat Water Services Limited (Registered number: SC223117)Notes to the Financial Statements - continued  
for the Year Ended 30 September 20217. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade creditors	10,368	4,454
Taxation and social security	4,229	7,440
Other creditors	<u>7,661</u>	<u>16,266</u>
	<u>22,258</u>	<u>28,160</u>

8. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 30 September 2021 and 30 September 2020:

	2021	2020
	£	£
<b>A T Cloudsley</b>		
Balance outstanding at start of year	(15,417)	10,609
Amounts advanced	26,085	22,927
Amounts repaid	(16,958)	(48,953)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(6,290)</u>	<u>(15,417)</u>

The director's loan is interest free with no fixed repayment terms.

9. **ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is A T Cloudsley.



Chartered Accountants' Report to the Director  
on the Unaudited Financial Statements of  
Alcat Water Services Limited

**The following reproduces the text of the report prepared for the director 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 Director are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Alcat Water Services Limited for the year ended 30 September 2021 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity 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 ICAS, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/accountspreparationguidance>.

This report is made solely to the director of Alcat Water Services Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Alcat Water Services Limited and state those matters that we have agreed to state to the director of Alcat Water Services Limited in this report in accordance with the requirements of ICAS as detailed at <http://www.icas.com/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Alcat Water Services Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Alcat Water Services Limited. You consider that Alcat Water Services Limited 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 financial statements of Alcat Water Services Limited. 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 financial statements.

Charles CA  
29 Brandon Street  
Hamilton  
ML3 6DA

31 January 2022

