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**OXFORD FILTRATION LIMITED**

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**ACCOUNTS**

**FOR THE YEAR ENDED 31/08/2023**

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**Prepared By:**

Martin & Fahy Accountants LLP  
7 Milbanke Court  
Milbanke Way  
Bracknell  
Berkshire  
RG12 1RP

**ACCOUNTS  
FOR THE YEAR ENDED 31/08/2023**

**DIRECTORS**

Mark Jackson

**REGISTERED OFFICE**

7 Milbanke Court  
Milbanke Way  
Bracknell  
Berkshire  
RG12 1RP

**COMPANY DETAILS**

Private company limited by shares registered in EW - England and Wales, registered number 04058606

**ACCOUNTANTS**

Martin & Fahy Accountants LLP  
7 Milbanke Court  
Milbanke Way  
Bracknell  
Berkshire  
RG12 1RP

**BALANCE SHEET AT 31/08/2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	2	4,171	5,345
<b>CURRENT ASSETS</b>			
Stock		27,627	51,124
Debtors	4	519,142	522,150
Cash at bank and in hand		778,088	641,864
		<u>1,324,857</u>	<u>1,215,138</u>
<b>CREDITORS: Amounts falling due within one year</b>	5	<u>520,349</u>	<u>475,342</u>
<b>NET CURRENT ASSETS</b>		804,508	739,796
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		808,679	745,141
<b>PROVISIONS FOR LIABILITIES AND CHARGES</b>	7	<u>660</u>	<u>660</u>
<b>NET ASSETS</b>		808,019	744,481
<b>CAPITAL AND RESERVES</b>			
Called up share capital	8	1	1
Profit and loss account		<u>808,018</u>	<u>744,480</u>
<b>SHAREHOLDERS' FUNDS</b>		808,019	744,481

For the year ending 31/08/2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The directors have decided not to deliver to the registrar a copy of the company's profit and loss account.

**Approved by the board on 02/05/2024 and  
signed on their behalf by**

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Mark Jackson  
Director

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**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31/08/2023**

**1. ACCOUNTING POLICIES**

**1a. Basis Of Accounting**

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 .

**1b. Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and Machinery	reducing balance 25%
Fixtures and Fittings	reducing balance 25%

**1c. Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to profit or loss as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

**1d. Pension Costs**

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

## 2. TANGIBLE FIXED ASSETS

	<b>Plant and Machinery</b>	<b>Fixtures and Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 01/09/2022	25,103	12,165	37,268
Additions	-	216	216
At 31/08/2023	<u>25,103</u>	<u>12,381</u>	<u>37,484</u>
<b>Depreciation</b>			
At 01/09/2022	21,906	10,017	31,923
For the year	799	591	1,390
At 31/08/2023	<u>22,705</u>	<u>10,608</u>	<u>33,313</u>
<b>Net Book Amounts</b>			
At 31/08/2023	2,398	1,773	4,171
At 31/08/2022	<u>3,197</u>	<u>2,148</u>	<u>5,345</u>

## 3. STOCK

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Stock comprises:		
Stock	<u>27,627</u>	<u>51,124</u>
	27,627	51,124

## 4. DEBTORS

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Trade debtors	385,977	463,614
Other debtors	6,250	6,250
Other tax	22,845	-
VAT	22,541	33,400
Prepayments	13,841	16,469
Directors current account	<u>67,688</u>	<u>2,417</u>
	519,142	522,150

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

	2023	2022
	£	£
Corporation tax	64,174	65,624
PAYE control	6,136	4,718
Salaries and wages control	274	149
Credit card	1,472	-
Trade creditors	447,336	403,894
Accruals	957	957
	<u>520,349</u>	<u>475,342</u>

## 6. EMPLOYEES

	2023	2022
	No.	No.
Average number of employees	7	7

## 7. PROVISIONS FOR LIABILITIES

	2023	2022
	£	£
Deferred tax	660	660
	<u>660</u>	<u>660</u>

## 8. SHARE CAPITAL

	2023	2022
	£	£
<b>Allotted, issued and fully paid:</b>		
1 Ordinary shares of £1 each	<u>1</u>	<u>1</u>
	1	1