

**NORTHERN AQUA POWER (MANCHESTER) LIMITED  
ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2023**

**Northern Aqua Power (Manchester) Limited**  
**Financial Statements**  
**For The Year Ended 31 January 2023**

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**Contents**

	<b>Page</b>
Abridged Balance Sheet	1—2
Notes to the Abridged Financial Statements	3—5

**Northern Aqua Power (Manchester) Limited**  
**Abridged Balance Sheet**  
**As At 31 January 2023**

Registered number: 01437965

		<b>2023</b>		<b>2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>5</b>		10		14
			10		14
<b>CURRENT ASSETS</b>					
Debtors		242,438		246,495	
Cash at bank and in hand		2,381		6,975	
		244,819		253,470	
<b>Creditors: Amounts Falling Due Within One Year</b>					
		(2,950 )		(2,900 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			241,869		250,570
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			241,879		250,584
<b>NET ASSETS</b>			241,879		250,584
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>6</b>		100		100
Profit and Loss Account			241,779		250,484
<b>SHAREHOLDERS' FUNDS</b>			241,879		250,584

**Northern Aqua Power (Manchester) Limited**  
**Abridged Balance Sheet (continued)**  
**As At 31 January 2023**

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For the year ending 31 January 2023 the company was entitled to exemption from audit 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 company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

All of the company's members have consented to the preparation of an Abridged Profit and Loss Account and an Abridged Balance Sheet for the year end 31 January 2023 in accordance with section 444(2A) of the Companies Act 2006.

On behalf of the board

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Mrs Ronelda Dyas

Director

25 October 2023

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Mr Charles Dyas

Director

The notes on pages 3 to 5 form part of these financial statements.

**Northern Aqua Power (Manchester) Limited**  
**Notes to the Abridged Financial Statements**  
**For The Year Ended 31 January 2023**

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**1. General Information**

Northern Aqua Power (Manchester) Limited Registered number 01437965 is a limited by shares company incorporated in England & Wales. The Registered Office is Newby Road Industrial Estate, Hazel Grove, Stockport, Cheshire, SK7 5DR.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**2.2. Research and Development**

In the research phase of an internal project it is not possible to demonstrate that the project will generate future economic benefits and hence all expenditure on research is recognised as an expense when it is incurred. Intangible assets are recognised from the development phase of a project if and only if certain specific criteria are met in order to demonstrate the asset will generate probable future economic benefits and that its cost can be reliably measured. The capitalised development costs are subsequently amortised to ... on a straight line basis over their expected useful economic lives, which range from [x to x] years.

If it is not possible to distinguish between the research phase and the development phase of an internal project the expenditure is treated as if it were all incurred in the research phase only.

**2.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	25% reducing balance
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**2.4. Foreign Currencies**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

**2.5. Registrar Filing Requirements**

The company has taken advantage of Companies Act 2006 section 444(I) and opted not to file the profit and loss account, directors report, and notes to the financial statements relating to the profit and loss account.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was as follows:

	<b>2023</b>	<b>2022</b>
Office and administration	4	4
	<u>4</u>	<u>4</u>

**Northern Aqua Power (Manchester) Limited**  
**Notes to the Abridged Financial Statements (continued)**  
**For The Year Ended 31 January 2023**

**4. Intangible Assets**

	<b>Total £</b>
<b>Cost</b>	
As at 1 February 2022	71,638
As at 31 January 2023	71,638
<b>Amortisation</b>	
As at 1 February 2022	71,638
As at 31 January 2023	71,638
<b>Net Book Value</b>	
As at 31 January 2023	-
As at 1 February 2022	-

**5. Tangible Assets**

	<b>Total £</b>
<b>Cost</b>	
As at 1 February 2022	5,300
As at 31 January 2023	5,300
<b>Depreciation</b>	
As at 1 February 2022	5,286
Provided during the period	4
As at 31 January 2023	5,290
<b>Net Book Value</b>	
As at 31 January 2023	10
As at 1 February 2022	14

**6. Share Capital**

	<b>2023 £</b>	<b>2022 £</b>
Allotted, Called up and fully paid	100	100

**Northern Aqua Power (Manchester) Limited**  
**Notes to the Abridged Financial Statements (continued)**  
**For The Year Ended 31 January 2023**

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**7. Related Party Transactions**

**Northern Marine Power Limited**

Fellow subsidiary

During the year, Northern Aqua Power (Manchester) Limited made recharges to Northern Marine Power Limited of £6,442 (2022 £5,969) and Northern Marine Power Limited paid monies of £10,500 (2022 £nil) to Northern Aqua Power (Manchester) Limited. Monies were transferred from Delta Technology Group Limited of £4,058 (2022 transferred to Delta Technology Group Limited £5,969) to repay the inter-company loans. The balance owed at the year end is £nil (2022 £nil).

**Delta Technology Group Limited**

Parent company

During the year, Delta Technology Group Limited repaid inter-company loans from associates of Northern Aqua Power (Manchester) Limited amounting to £4,058 (2022 Delta Technology Group Limited was repaid inter-company loans from associates £969). The balance owing at the year end is £242,438 (2022 £246,496).

**Northern Sea Power Limited**

Fellow subsidiary

During the year, Northern Sea Power Limited transferred monies of £nil (2022 £5,000) to Northern Aqua Power (Manchester) Limited, which was subsequently repaid by Delta Technology Group Limited. The balance owed at the year end was £nil (2022 £nil).

The loans are interest free with no fixed plans for repayment.

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.