

**REGISTERED NUMBER: 3609558 (England and Wales)**

**Abbreviated Unaudited Accounts**

**for the year ended 31 July 2007**

**for**

**Aqua Enviro Limited**

FRIDAY



\*AS5MTTQ5\*

A24

12/10/2007

474

COMPANIES HOUSE

---

**Aqua Enviro Limited**

**Contents of the Abbreviated Accounts  
for the year ended 31 July 2007**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Abbreviated Balance Sheet</b>	<b>2</b>
<b>Notes to the Abbreviated Accounts</b>	<b>4</b>

**Aqua Enviro Limited**

**Company Information  
for the year ended 31 July 2007**

**DIRECTORS:**

Dr N J Horan  
P Lowe  
M D Lowe  
G Tetchner

**SECRETARY:**

M A Smith

**REGISTERED OFFICE:**

21 Bracken Park  
Scarcroft  
LEEDS  
West Yorkshire  
LS14 3HZ

**REGISTERED NUMBER:**

3609558 (England and Wales)

**ACCOUNTANTS:**

Kirk Newsholme  
Chartered Accountants  
Richmond House  
16 Blenheim Terrace  
LEEDS  
LS2 9HN

**Aqua Enviro Limited**

**Abbreviated Balance Sheet  
31 July 2007**

	Notes	31 7 07 £	£	31 7 06 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		135,860		115,063
<b>CURRENT ASSETS</b>					
Debtors		169,025		209,751	
Cash at bank and in hand		41,593		852	
		<u>210,618</u>		<u>210,603</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	3	<u>172,593</u>		<u>202,446</u>	
<b>NET CURRENT ASSETS</b>			<u>38,025</u>		<u>8,157</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			173,885		123,220
<b>CREDITORS</b>					
Amounts falling due after more than one year	3		(38,987)		(38,716)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(6,499)</u>		<u>(3,670)</u>
<b>NET ASSETS</b>			<u>128,399</u>		<u>80,834</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		35,000		42,500
Capital redemption reserve			7,500		-
Profit and loss account			<u>85,899</u>		<u>38,334</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>128,399</u>		<u>80,834</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 July 2007

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2007 in accordance with Section 249B(2) of the Companies Act 1985

The directors acknowledge their responsibilities for

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company

The notes form part of these abbreviated accounts

**Aqua Enviro Limited**

**Abbreviated Balance Sheet - continued**  
**31 July 2007**

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

The financial statements were approved by the Board of Directors on 9 October 2007 and were signed on its behalf by

A handwritten signature in black ink, appearing to be 'M D Lowe', with a long, sweeping horizontal stroke extending to the right.

M D Lowe - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts  
for the year ended 31 July 2007**

**1 ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax, except in respect of service contracts where turnover is recognised when 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 or, if held under a finance lease, over the lease term, whichever is the shorter

Plant and machinery	- 25% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

**Stocks**

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads

**Foreign currencies**

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 of exchange ruling at the date of transaction Exchange differences are taken into account in arriving at the operating result

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet Those held under hire purchase contracts are depreciated over their estimated useful lives Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter

The interest element of these obligations is charged to the profit and loss account over the relevant period The capital element of the future payments is treated as a liability

Notes to the Abbreviated Accounts - continued  
for the year ended 31 July 2007

## 2 TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 August 2006	202,558
Additions	75,426
Disposals	(20,430)
At 31 July 2007	<u>257,554</u>
<b>DEPRECIATION</b>	
At 1 August 2006	87,494
Charge for year	44,069
Eliminated on disposal	(9,869)
At 31 July 2007	<u>121,694</u>
<b>NET BOOK VALUE</b>	
At 31 July 2007	<u>135,860</u>
At 31 July 2006	<u>115,064</u>

## 3 CREDITORS

The following secured debts are included within creditors

	31 7 07 £	31 7 06 £
Bank overdraft	-	18,518
Bank loans	37,690	46,227
Hire purchase contracts	16,483	4,036
	<u>54,173</u>	<u>68,781</u>

## 4 CALLED UP SHARE CAPITAL

Authorised Number	Class	Nominal value	31 7 07 £	31 7 06 £
1,000,000	Ordinary	10p	<u>100,000</u>	<u>100,000</u>
Allotted, issued and fully paid Number	Class	Nominal value	31 7 07 £	31 7 06 £
350,001 (31 7 06 - 425,001)	Ordinary	10p	<u>35,000</u>	<u>42,500</u>

Notes to the Abbreviated Accounts - continued  
for the year ended 31 July 2007

5 TRANSACTIONS WITH DIRECTORS

The following loans to directors subsisted during the years ended 31 July 2007 and 31 July 2006

	31 7 07	31 7 06
	£	£
<b>M D Lowe</b>		
Balance outstanding at start of year	5,701	3,643
Balance outstanding at end of year	-	5,701
Maximum balance outstanding during year	<u>5,701</u>	<u>5,701</u>
 <b>Dr N J Horan</b>		
Balance outstanding at start of year	-	-
Balance outstanding at end of year	2,070	-
Maximum balance outstanding during year	<u>2,977</u>	<u>-</u>

6 CONTROL

The company is controlled jointly by its directors