

Unaudited Abbreviated Accounts

for the year ended 31 July 2004

for

Aqua Enviro Limited



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for the year ended 31 July 2004**

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Aqua Enviro Limited

**Company Information
for the year ended 31 July 2004**

DIRECTORS:

A Maclean
Dr N A Gostick
Dr N J Horan
P Lowe
M D Lowe

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 2004**

		31.7.04	31.7.03
	Notes	£	£
FIXED ASSETS:			
Tangible assets	2	20,526	33,877
CURRENT ASSETS:			
Stocks		13,511	9,230
Debtors		108,558	163,352
Cash at bank and in hand		8,623	155
		130,692	172,737
CREDITORS: Amounts falling due within one year	3	(92,564)	(144,518)
NET CURRENT ASSETS:		38,128	28,219
TOTAL ASSETS LESS CURRENT LIABILITIES:		58,654	62,096
CREDITORS: Amounts falling due after more than one year	3	-	(4,027)
PROVISIONS FOR LIABILITIES AND CHARGES:		-	(2,376)
		£58,654	£55,693
CAPITAL AND RESERVES:			
Called up share capital	4	42,500	42,500
Profit and loss account		16,154	13,193
SHAREHOLDERS' FUNDS:		£58,654	£55,693

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 July 2004.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2004 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 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 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.

Aqua Enviro Limited

Abbreviated Balance Sheet
31 July 2004

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

ON BEHALF OF THE BOARD:

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

M D Lowe - Director

Approved by the Board on 15 December 2004

**Notes to the Abbreviated Accounts
for the year ended 31 July 2004**

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 June 2002).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

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	- 33% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 33% on cost
Computer equipment	- 33% on cost

Stocks

Stock 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.

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.

2. TANGIBLE FIXED ASSETS

	Total
	£
COST:	
At 1 August 2003	58,133
Additions	6,835
Disposals	(13,500)
At 31 July 2004	51,468
DEPRECIATION:	
At 1 August 2003	24,256
Charge for year	12,777
Eliminated on disposals	(6,091)
At 31 July 2004	30,942
NET BOOK VALUE:	
At 31 July 2004	20,526
At 31 July 2003	33,877

Aqua Enviro Limited

**Notes to the Abbreviated Accounts
for the year ended 31 July 2004**

3. CREDITORS

The following secured debts are included within creditors:

	31.7.04	31.7.03
	£	£
Bank overdrafts	-	26,639
	<u> </u>	<u> </u>

4. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal value:	31.7.04	31.7.03
			£	£
1,000,000	Ordinary	10p	<u>100,000</u>	<u>100,000</u>
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.7.04	31.7.03
			£	£
425,001	Ordinary	10p	<u>42,500</u>	<u>42,500</u>