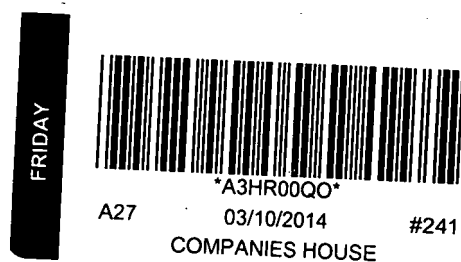


**Aqua Enviro Limited**  
**Abbreviated Accounts**  
**Year Ended 30 April 2014**



Jolliffe Cork LLP,  
Chartered Accountants  
33 George Street  
Wakefield  
West Yorkshire  
WF1 1LX

# **Aqua Enviro Limited**

## **Contents of the Abbreviated Accounts for the year ended 30 April 2014**

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# **Aqua Enviro Limited**

## **Company Information for the year ended 30 April 2014**

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**DIRECTORS:**

Dr N J Horan  
Mr M D Lowe  
Mr M R Smyth  
Financetech Management Services Ltd

**REGISTERED OFFICE:**

8 Appleton Court  
Wakefield  
West Yorkshire  
WF2 7AR

**REGISTERED NUMBER:**

03609558 (England and Wales)

**ACCOUNTANTS:**

Jolliffe Cork LLP  
Chartered Accountants  
33 George Street  
Wakefield  
West Yorkshire  
WF1 1LX

**Abbreviated Balance Sheet**  
**30 April 2014**

		2014	2013
	Notes	£	£
<b>FIXED ASSETS</b>			
Intangible assets	2	70,000	-
Tangible assets	3	<u>71,652</u>	<u>79,195</u>
		<b>141,652</b>	<b>79,195</b>
<b>CURRENT ASSETS</b>			
Stocks		3,500	3,390
Debtors		284,612	294,239
Cash at bank and in hand		<u>315,240</u>	<u>154,096</u>
		<b>603,352</b>	<b>451,725</b>
<b>CREDITORS</b>			
Amounts falling due within one year	4	<u>334,153</u>	<u>235,576</u>
<b>NET CURRENT ASSETS</b>		<u><b>269,199</b></u>	<u><b>216,149</b></u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>410,851</b>	<b>295,344</b>
<b>CREDITORS</b>			
Amounts falling due after more than one year	4	(34,228)	(38,137)
<b>PROVISIONS FOR LIABILITIES</b>		<u><b>(9,336)</b></u>	<u><b>(9,748)</b></u>
<b>NET ASSETS</b>		<u><u><b>367,287</b></u></u>	<u><u><b>247,459</b></u></u>

The notes form part of these abbreviated accounts

**Abbreviated Balance Sheet - continued**  
**30 April 2014**

	Notes	2014	2013
		£	£
<b>CAPITAL AND RESERVES</b>			
Called up share capital	5	40,000	40,000
Capital redemption reserve		7,500	7,500
Profit and loss account		<u>319,787</u>	<u>199,959</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><b>367,287</b></u>	<u><b>247,459</b></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 22 August 2014 and were signed on its behalf by:



Mr M D Lowe - Director



Dr N J Horan - Director



Mr C Kay for and on behalf of  
Financetech Management Services Ltd - Director

**Notes to the Abbreviated Accounts  
for the year ended 30 April 2014**

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**I. 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 April 2008).

**Turnover**

Turnover represents net invoiced sale of services, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised evenly over its estimated useful life of three years.

**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

All fixed assets are originally recorded at cost.

**Work in progress**

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Hire purchase and leasing commitments**

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, and hire purchase contracts, are capitalised in the balance sheet and are depreciated over their useful lives. The capital elements of future obligations under the leases and hire purchase contracts are included as liabilities in the balance sheet.

The interest elements of the rental obligations are charged in the profit and loss account over the periods of the leases and hire purchase contracts and represent a constant proportion of the balance of capital repayments outstanding.

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

Notes to the Abbreviated Accounts - continued  
for the year ended 30 April 2014

2. INTANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
Additions	<u>105,000</u>
At 30 April 2014	<u>105,000</u>
<b>AMORTISATION</b>	
Amortisation for year	<u>35,000</u>
At 30 April 2014	<u>35,000</u>
<b>NET BOOK VALUE</b>	
At 30 April 2014	<u>70,000</u>

3. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 May 2013	432,044
Additions	<u>64,623</u>
At 30 April 2014	<u>496,667</u>
<b>DEPRECIATION</b>	
At 1 May 2013	352,849
Charge for year	<u>72,166</u>
At 30 April 2014	<u>425,015</u>
<b>NET BOOK VALUE</b>	
At 30 April 2014	<u>71,652</u>
At 30 April 2013	<u>79,195</u>

4. CREDITORS

Creditors include an amount of £57,072 (2013 - £54,719) for which security has been given.

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
250,001	A Ordinary	10p	25,000	25,000
100,000	B Ordinary	10p	10,000	10,000
50,000	C Ordinary	10p	<u>5,000</u>	<u>5,000</u>
			<u>40,000</u>	<u>40,000</u>

**Notes to the Abbreviated Accounts - continued  
for the year ended 30 April 2014**

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**6. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to directors subsisted during the years ended 30 April 2014 and 30 April 2013:

	<b>2014</b>	<b>2013</b>
	<b>£</b>	<b>£</b>
<b>Mr M D Lowe</b>		
Balance outstanding at start of year	<b>1,581</b>	3,590
Amounts repaid	<b>(1,581)</b>	(2,009)
Balance outstanding at end of year	<u><b>-</b></u>	<u><b>1,581</b></u>
 <b>Dr N J Horan</b>		
Balance outstanding at start of year	<b>119</b>	119
Amounts repaid	<b>(119)</b>	-
Balance outstanding at end of year	<u><b>-</b></u>	<u><b>119</b></u>