

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022  
FOR  
AQUADOG MINERAL WATER LTD**

Vistra Trust Company Limited  
First Floor, Templeback  
10 Temple back  
Bristol  
BS1 6FL

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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**AQUADOG MINERAL WATER LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>Director:</b>	Mr P A Sokol
<b>Secretary:</b>	Visra Cosec Limited
<b>Registered office:</b>	Suite 1, 7th Floor 50 Broadway London SW1H 0BL
<b>Registered number:</b>	09229556 (England and Wales)
<b>Accountants:</b>	Visra Trust Company Limited First Floor, Templeback 10 Temple back Bristol BS1 6FL

**BALANCE SHEET**  
**31 DECEMBER 2022**

	Notes	31/12/22 €	31/12/21 €
<b>FIXED ASSETS</b>			
Intangible assets	4	118,816	118,816
<b>CURRENT ASSETS</b>			
Stocks		563	5,348
Debtors	5	40,975	42,962
Cash at bank and in hand		<u>2,273</u>	<u>21,176</u>
		43,811	69,486
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>(409,155)</u>	<u>(405,502)</u>
<b>NET CURRENT LIABILITIES</b>		<u>(365,344)</u>	<u>(336,016)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(246,528)</u>	<u>(217,200)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		135	135
Retained earnings		<u>(246,663)</u>	<u>(217,335)</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>(246,528)</u>	<u>(217,200)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 19 March 2024 and were signed by:

Mr P A Sokol - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**1. STATUTORY INFORMATION**

Aquadog Mineral Water Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The Company's functional and presentational currency is Euros (€) and the financial statements have been rounded to the nearest euros (€).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Intangible assets**

Intangible assets consist of development costs. Development costs are capitalised when it is probable that the entity will receive the expected future economic benefits attributable to the asset and costs can be measured reliably.

Intangible assets are recognised at cost, less accumulated amortisation and impairment losses. Amortisation will be charged on a systematic basis over its useful life but will not commence until the intangible asset is available for use. The asset is available for use when it is in condition necessary to be used in the manner intended by management.

**Stocks**

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

**Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Basic financial liabilities

Basic financial liabilities, including creditors, and loans from fellow group companies are initially recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are initially recognised at transaction price.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into euros at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into euros at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Going concern**

The balance sheet is showing a net current liability position and the financial statements have been prepared other than the going concern basis as it is expected that the company will be dissolved in the year 2023.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2021 - NIL).

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**4. INTANGIBLE FIXED ASSETS**

	<b>Other intangible assets €</b>
<b>Cost</b>	
At 1 January 2022 and 31 December 2022	<u>118,816</u>
<b>Net book value</b>	
At 31 December 2022	<u>118,816</u>
At 31 December 2021	<u><u>118,816</u></u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31/12/22 €</b>	<b>31/12/21 €</b>
Trade debtors	7	-
Other debtors	<u>40,968</u>	<u>42,962</u>
	<u><u>40,975</u></u>	<u><u>42,962</u></u>

The amounts included as other debtors of €40,968 (2021: €42,962) are unsecured, interest free and repayable on demand.

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31/12/22 €</b>	<b>31/12/21 €</b>
Trade creditors	-	734
Taxation and social security	-	54,080
Other creditors	<u>409,155</u>	<u>350,688</u>
	<u><u>409,155</u></u>	<u><u>405,502</u></u>

Amounts included in other creditors of €409,155 (2021: €350,688) are amounts owing to the shareholder. The amount is unsecured, interest-free and repayable on demand.

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.