

**Registered Number 06067430**

**Aqua Bar (Bath) Limited**

**Abbreviated Accounts**

**31 March 2012**

**Aqua Bar (Bath) Limited**

**Registered Number 06067430**

**Company Information**

**Registered Office:**

66 Cross Street  
Sale  
Manchester  
M33 7AN

**Reporting Accountants:**

Charles & Company  
Chartered Accountants  
66 Cross Street  
Sale  
Manchester  
M33 7AN

Aqua Bar (Bath) Limited

Registered Number 06067430

Balance Sheet as at 31 March 2012

	Notes	2012	2011
		£	£
<b>Called up share capital not paid</b>			
			98
<b>Fixed assets</b>			
Intangible	2	0	54,599
Tangible	3	0	81,537
			<u>0</u>
			<u>136,136</u>
<b>Current assets</b>			
Stocks		0	12,158
Debtors		7,993	86,681
Cash at bank and in hand		0	100
Total current assets		<u>7,993</u>	<u>98,939</u>
<b>Creditors: amounts falling due within one year</b>		(1)	(203,120)
<b>Net current assets (liabilities)</b>		7,992	(104,181)
<b>Total assets less current liabilities</b>		<u>8,090</u>	<u>32,053</u>
<b>Creditors: amounts falling due after more than one year</b>		0	(23,963)
<b>Total net assets (liabilities)</b>		<u>8,090</u>	<u>8,090</u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Profit and loss account		7,990	7,990
<b>Shareholders funds</b>		<u>8,090</u>	<u>8,090</u>

- 
- 
- a. For the year ending 31 March 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
  - b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
  - c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
  - d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 09 July 2012

And signed on their behalf by:

**R P Smithson, Director**

**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 1068 of the Companies Act 2006.**

### Notes to the Abbreviated Accounts

For the year ending 31 March 2012

#### 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 April 2008). The company was dormant throughout the year ended 31 March 2012. However, reference to information in relation to the year ended 31 March 2011 has been made where appropriate.

##### Turnover

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

##### Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2007, is being amortised evenly over its estimated useful life of twenty years.

##### Stocks

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

##### 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 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 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. Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

##### Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	15% on reducing balance
Fixtures and fittings	15% on reducing balance
Computer equipment	33% on cost

#### 2 Intangible fixed assets

Cost or valuation	£
At 01 April 2011	68,250
Disposals	(68,250)

	<b>Amortisation</b>		
	At 01 April 2011	13,651	
	On disposals	(13,651)	
	<b>Net Book Value</b>		
	At 31 March 2012	0	
	At 31 March 2011	<u>54,599</u>	
3	<b>Tangible fixed assets</b>		
			<b>Total</b>
	Cost		<b>£</b>
	At 01 April 2011		144,175
	Disposals		(144,175)
	<b>Depreciation</b>		
	At 01 April 2011		62,638
	On disposals		(62,638)
	<b>Net Book Value</b>		
	At 31 March 2012		0
	At 31 March 2011		<u>81,537</u>
4	<b>Share capital</b>		
		<b>2012</b>	<b>2011</b>
		<b>£</b>	<b>£</b>
	<b>Allotted, called up and fully paid:</b>		
	100 Ordinary shares of £1 each	100	100

5 **Transactions with directors**

R P Smithson had a loan during the year. The balance at 31 March 2012 was £- (1 April 2011 - £-). B Smithson had a loan during the year. The balance at 31 March 2012 was £- (1 April 2011 - £12,083), £12,083 was repaid during the year.

6 **RELATED PARTY DISCLOSURES**

On 5th April 2011 the company transferred its assets and business to Aqua Italia Limited, and

repaid its bank loans and overdraft. Aqua Italia Limited is a company under the control of R P Smithson. The company became a wholly owned subsidiary of Aqua Italia Limited on 5th April 2011 in a share for share exchange.