

**Unaudited Abbreviated Accounts for the Year Ended 30 April 2004**

**for**

**Aqua Cooling Solutions Limited**



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for the Year Ended 30 April 2004**

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**Company Information  
for the Year Ended 30 April 2004**

**DIRECTORS:**

K J Lancaster  
C R Denny  
S P Davis

**SECRETARY:**

C R Denny

**REGISTERED OFFICE:**

Link House  
Tower Lane Industrial Estate  
Tower Lane  
Eastleigh  
Hampshire  
SO50 6NZ

**REGISTERED NUMBER:**

4109117

**ACCOUNTANTS:**

hjs  
12-14 Carlton Place  
Southampton  
Hampshire  
SO15 2EA

**Abbreviated Balance Sheet**  
**30 April 2004**

		30.4.04		30.4.03	
	Notes	£	£	£	£
<b>FIXED ASSETS:</b>					
Intangible assets	2		183,278		206,188
Tangible assets	3		4,248		990
			<u>187,526</u>		<u>207,178</u>
<b>CURRENT ASSETS:</b>					
Stocks		99,786		23,774	
Debtors		181,433		190,109	
Cash at bank and in hand		137,737		28,967	
		<u>418,956</u>		<u>242,850</u>	
<b>CREDITORS:</b> Amounts falling due within one year		<u>601,806</u>		<u>406,473</u>	
<b>NET CURRENT LIABILITIES:</b>			<u>(182,850)</u>		<u>(163,623)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>			<u>£4,676</u>		<u>£43,555</u>
<b>CAPITAL AND RESERVES:</b>					
Called up share capital	4		3		3
Profit and loss account			4,673		43,552
<b>SHAREHOLDERS' FUNDS:</b>			<u>£4,676</u>		<u>£43,555</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 April 2004.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2004 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

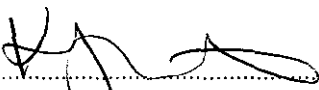
- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial 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.

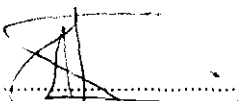
The notes form part of these abbreviated accounts

Abbreviated Balance Sheet  
30 April 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.

ON BEHALF OF THE BOARD:

  
.....  
K J Lancaster - Director

  
.....  
S P Davis - Director

Approved by the Board on 05-01-2004

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts  
for the Year Ended 30 April 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.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2002, is being written off evenly over its estimated useful life of ten years.

**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 etc                      - 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.

**Deferred tax**

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

**Pensions**

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

**2. INTANGIBLE FIXED ASSETS**

	<u>Total</u>
	£
<b>COST:</b>	
At 1 May 2003	
and 30 April 2004	<u>229,098</u>
<b>AMORTISATION:</b>	
At 1 May 2003	22,910
Charge for year	<u>22,910</u>
At 30 April 2004	<u>45,820</u>
<b>NET BOOK VALUE:</b>	
At 30 April 2004	<u>183,278</u>
At 30 April 2003	<u>206,188</u>

Notes to the Abbreviated Accounts  
for the Year Ended 30 April 2004

## 3. TANGIBLE FIXED ASSETS

	Total
	£
<b>COST:</b>	
At 1 May 2003	1,485
Additions	<u>5,269</u>
At 30 April 2004	<u>6,754</u>
<b>DEPRECIATION:</b>	
At 1 May 2003	495
Charge for year	<u>2,011</u>
At 30 April 2004	<u>2,506</u>
<b>NET BOOK VALUE:</b>	
At 30 April 2004	<u>4,248</u>
At 30 April 2003	<u>990</u>

## 4. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal value:	30.4.04	30.4.03
		£1	£	£
1,000	Ordinary		<u>1,000</u>	<u>1,000</u>
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	30.4.04	30.4.03
		£1	£	£
3	Ordinary		<u>3</u>	<u>3</u>