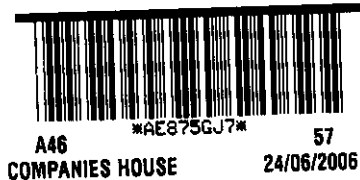


ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2006
FOR
AQUA DESIGN POOLS LIMITED



AQUA DESIGN POOLS LIMITED

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for the year ended 31 March 2006

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AQUA DESIGN POOLS LIMITED

COMPANY INFORMATION
for the year ended 31 March 2006

DIRECTORS:

S Lailey
Mrs S E Lailey

SECRETARY:

Mrs S E Lailey

REGISTERED OFFICE:

8 Youngs Crescent
Greenham
THATCHAM
Berkshire
RG19 8XE

REGISTERED NUMBER:

04648172 (England and Wales)

ACCOUNTANTS:

Griffins
Chartered Accountants
Griffins Court
24-32 London Road
Newbury
Berkshire
RG14 1JX

AQUA DESIGN POOLS LIMITED

ABBREVIATED BALANCE SHEET
31 March 2006

		2006		2005	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible assets	2		14,000		16,000
Tangible assets	3		24,728		25,767
			<u>38,728</u>		<u>41,767</u>
CURRENT ASSETS					
Stocks		9,000		10,128	
Debtors		13,716		1,171	
Cash at bank		4,083		19,244	
		<u>26,799</u>		<u>30,543</u>	
CREDITORS					
Amounts falling due within one year		57,012		64,360	
NET CURRENT LIABILITIES			<u>(30,213)</u>		<u>(33,817)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>8,515</u>		<u>7,950</u>
CREDITORS					
Amounts falling due after more than one year			8,342		2,715
NET ASSETS			<u>173</u>		<u>5,235</u>
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			73		5,135
SHAREHOLDERS' FUNDS			<u>173</u>		<u>5,235</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 March 2006.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2006 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

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

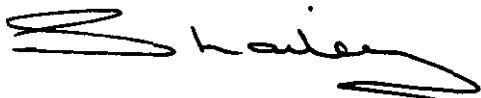
The notes form part of these abbreviated accounts

AQUA DESIGN POOLS LIMITED

ABBREVIATED BALANCE SHEET - continued
31 March 2006

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 January 2005).

ON BEHALF OF THE BOARD:

A handwritten signature in black ink, appearing to read 'S Lailey', with a stylized flourish at the end.

S Lailey - Director

Approved by the Board on 15 June 2006

AQUA DESIGN POOLS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS for the year ended 31 March 2006

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 January 2005).

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 2003, is being amortised 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

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 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.

Rentals paid under operating leases are charged to the profit and loss account as incurred.

AQUA DESIGN POOLS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS - continued for the year ended 31 March 2006

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2005	
and 31 March 2006	<u>20,000</u>
AMORTISATION	
At 1 April 2005	4,000
Charge for year	<u>2,000</u>
At 31 March 2006	<u>6,000</u>
NET BOOK VALUE	
At 31 March 2006	<u>14,000</u>
At 31 March 2005	<u>16,000</u>

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2005	32,701
Additions	<u>5,568</u>
At 31 March 2006	<u>38,269</u>
DEPRECIATION	
At 1 April 2005	6,934
Charge for year	<u>6,607</u>
At 31 March 2006	<u>13,541</u>
NET BOOK VALUE	
At 31 March 2006	<u>24,728</u>
At 31 March 2005	<u>25,767</u>

4. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal value:	2006 £	2005 £
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</u>
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2006 £	2005 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

AQUA DESIGN POOLS LIMITED

**REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF
AQUA DESIGN POOLS LIMITED**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2006 set out on pages three to nine and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.



Griffins
Chartered Accountants
Griffins Court
24-32 London Road
Newbury
Berkshire
RG14 1JX

15 June 2006