

Company Registration No 08742777 (England and Wales)

AQUARIUS ACCOUNTS LIMITED
ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2018

APN Business Consultants Limited
Accountant
Halifax



AQUARIUS ACCOUNTS LIMITED

CONTENTS

	Page
Balance sheet	1-2
Notes to the accounts	3-5

AQUARIUS ACCOUNTS LIMITED

BALANCE SHEET

As at 31 March 2018

	Notes	£	2018 £	£	2017 £
Fixed assets					
Tangible assets	2		706		831
Current assets					
Debtors	3	-	-	-	-
Cash at bank and in hand		<u>1,473</u>		<u>1,997</u>	
		1,473		1,997	
Creditors: amounts falling due	4				
Within one year		<u>(6,214)</u>		<u>(6,523)</u>	
Net current assets/(liabilities)			<u>(4,741)</u>		<u>(4,535)</u>
Net assets			<u>(4,035)</u>		<u>(3,704)</u>
Long Term Loan					
Share capital					
Called up shared capital	5		1		1
Profit and loss account			<u>(4,036)</u>		<u>(3,705)</u>
Shareholders' funds –					
Equity interests			<u>(4,035)</u>		<u>(3,704)</u>

AQUARIUS ACCOUNTS LIMITED

BALANCE SHEET (continued)


As at 31 March 2018

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under Section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with Section 476 of the Act.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The Profit and Loss account has not been delivered to the Registrar of Companies.


A E Theobald
Director

12 July 2018

AQUARIUS ACCOUNTS LIMITED
NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2018

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

The company has taken advantage of the exemption in the Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the ground that it is a small company.

1.2 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:-

Office equipment	15% reducing balance
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1.4 Deferred taxation

The accounting policy in respect of deferred tax has been change to reflect the requirements of FRS19 – deferred tax. Deferred tax is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

The above amounts to a change in accounting policy. The previous policy was to provide deferred tax only to the extent that it was probable that liabilities would crystallise in the foreseeable future. The adoption of the standard has not required a prior Year adjustment.

AQUARIUS ACCOUNTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (continued)

For the year ended 31 March 2018

2	Tangible fixed assets	Office equipment £	Total £
	Cost		
	Balance at 1 April 2017	1,158	1,158
	Additions in Year	<u>-</u>	<u>-</u>
	At 31 March 2018	<u>1,158</u>	<u>1,158</u>
	Depreciation		
	Balance at 1 April 2017	327	327
	Charge in Year	<u>125</u>	<u>125</u>
	At 31 March 2018	<u>452</u>	<u>452</u>
	Net book value		
	At 31 March 2018	<u>706</u>	<u>706</u>
	At 31 March 2017	<u>831</u>	<u>831</u>
3	Debtors	2018 £	2017 £
	Trade debtors	<u>-</u>	<u>-</u>
4	Creditors: amounts falling due within one year	2018 £	2017 £
	Trade creditors	-	-
	Corporation tax	420	995
	Accruals and deferred income	360	360
	Directors current account	<u>5,434</u>	<u>5,177</u>
		<u>6,214</u>	<u>6,523</u>
		2018 £	2017 £
5	Share capital		
	Authorised		
	100 ordinary shares of £1 each	<u>100</u>	<u>100</u>
	Issued		
	1 ordinary shares of £1 each	<u>1</u>	<u>1</u>
6	Other information		
	Aquarius Accounts Limited is a private company limited by shares and incorporated in England, its registered office is:		
	1 Greaves House Lane, Lepton, Huddersfield, HD8 0DJ		