

Aqua Techniques Limited
Abridged Unaudited Financial Statements
for the financial year ended 30 April 2025

Aqua Techniques Limited
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Aqua Techniques Limited

STATEMENT OF FINANCIAL POSITION

as at 30 April 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	5	912	1,152
Current Assets			
Stocks	6	38,533	12,000
Debtors	7	85,794	105,335
Cash at bank and in hand		23,125	23,488
		<u>147,452</u>	<u>140,823</u>
Creditors: amounts falling due within one year	8	<u>(61,739)</u>	<u>(72,098)</u>
Net Current Assets		<u>85,713</u>	<u>68,725</u>
Total Assets less Current Liabilities		<u><u>86,625</u></u>	<u><u>69,877</u></u>
Capital and Reserves			
Called up share capital presented as equity		3	3
Retained earnings	9	86,622	69,874
Shareholders' Funds		<u><u>86,625</u></u>	<u><u>69,877</u></u>

We as Directors of Aqua Techniques Limited, state that -

(a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,

(b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,

(c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),

(d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company,

(e) the company has relied on the specified exemption contained in section 352 Companies Act 2014. The company has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged financial statements have been properly prepared in accordance with section 353 Companies Act 2014 and the micro companies' regime.

Approved by the board on 30 January 2026 and signed on its behalf by:

Edmund Brew
Director

Iris Brew
Director

Aqua Techniques Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

1. General Information

Aqua Techniques Limited is a company limited by shares incorporated in Ireland

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the year ended 30 April 2025 have been prepared on the going concern basis and in accordance with FRS 105 "The Financial Reporting Standard for Micro-Entities applicable in the UK and Republic of Ireland" (FRS 105).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Turnover

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	12.5% Straight line
Fixtures, fittings and equipment	-	12.5% Straight line
Motor vehicles	-	12.5% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Stocks

Stocks are valued at the lower of cost and net realisable value. Stocks are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

Aqua Techniques Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the financial year ended 30 April 2025

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the Income Statement.

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. Operating profit	2025	2024
	€	€
Operating profit is stated after charging:		
Depreciation of tangible assets	240	240
	<u> </u>	<u> </u>

4. Employees

The average monthly number of employees, including directors, during the financial year was 1, (2024 - 1).

	2025	2024
	Number	Number
Management	1	1
	<u> </u>	<u> </u>

5. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€	€
Cost or Valuation				
At 1 May 2024	2,740	599	17,480	20,819
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 April 2025	2,740	599	17,480	20,819
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation				
At 1 May 2024	1,588	599	17,480	19,667
Charge for the financial year	240	-	-	240
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 April 2025	1,828	599	17,480	19,907
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value				
At 30 April 2025	912	-	-	912
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 April 2024	1,152	-	-	1,152
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

6. Stocks	2025	2024
	€	€
Finished goods and goods for resale	38,533	12,000
	<u> </u>	<u> </u>

The replacement cost of stock did not differ significantly from the figures shown.

Aqua Techniques Limited
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS
for the financial year ended 30 April 2025

7. Debtors	2025	2024
	€	€
Trade debtors	85,794	105,335
	<u> </u>	<u> </u>
8. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	176	7,357
Taxation	1,971	5,486
Directors' current accounts	56,945	56,945
Other creditors	819	482
Accruals	1,828	1,828
	<u> </u>	<u> </u>
	61,739	72,098
	<u> </u>	<u> </u>
9. Income Statement		
	2025	2024
	€	€
At 1 May 2024	69,874	54,979
Profit for the financial year	16,748	14,895
	<u> </u>	<u> </u>
At 30 April 2025	86,622	69,874
	<u> </u>	<u> </u>

10. Capital commitments

The company had no material capital commitments at the financial year-ended 30 April 2025.

11. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

12. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 30 January 2026.