

FlowAqua Limited

Unaudited Filleted Financial Statements
for the Year Ended 31 August 2025

M&S Accountancy and Taxation Limited
Unit 26, Dunfermline Business Centre
Izatt Avenue
Dunfermline
Fife
KY11 3BZ

FlowAqua Limited

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FlowAqua Limited

Company Information

Directors	M Stevenson M Myers R Stenhouse
Registered office	Unit 26, Dunfermline Business Centre Izatt Avenue Dunfermline Fife KY11 3BZ
Accountants	M&S Accountancy and Taxation Limited Unit 26, Dunfermline Business Centre Izatt Avenue Dunfermline Fife KY11 3BZ

FlowAqua Limited
(Registration number: SC779521)
Balance Sheet as at 31 August 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	<u>4</u>	5,065	5,548
Current assets			
Debtors	<u>5</u>	214,760	155,336
Cash at bank and in hand		96,655	53,078
		<u>311,415</u>	<u>208,414</u>
Creditors: Amounts falling due within one year	<u>6</u>	<u>(279,359)</u>	<u>(173,530)</u>
Net current assets		<u>32,056</u>	<u>34,884</u>
Net assets		<u><u>37,121</u></u>	<u><u>40,432</u></u>
Capital and reserves			
Called up share capital	<u>7</u>	800	99
Share premium reserve		25,600	-
Retained earnings		<u>10,721</u>	<u>40,333</u>
Shareholders' funds		<u><u>37,121</u></u>	<u><u>40,432</u></u>

For the financial year ending 31 August 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime. As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the Board on 8 April 2026 and signed on its behalf by:

.....
M Stevenson
Director

FlowAqua Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 August 2025

1 General information

The company is a private company limited by share capital, incorporated in Scotland.

The address of its registered office is:
Unit 26, Dunfermline Business Centre
Izatt Avenue
Dunfermline
Fife
KY11 3BZ

These financial statements were authorised for issue by the Board on 8 April 2026.

2 Accounting policies

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax.

Tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

FlowAqua Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 August 2025

Tangible assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Plant and Machinery	33% on Cost
Office Equipment	33% on Cost

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks.

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

Defined contribution pension obligation

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Financial instruments

The company has elected to apply the provisions of Section 11 Basic Financial Instruments and Section 12 Other Financial Instruments Issues of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Comparative Period

The financial statements cover the company's second year following incorporation.

As the comparative figures presented in the financial statements cover a period over 12 months these are not directly comparable with the figures presented for the year ending 31 August 2025.

FlowAqua Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 August 2025

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 12 (2024 - 6).

4 Tangible assets

	Plant and machinery £	Office equipment £	Total £
Cost or valuation			
At 1 September 2024	193	8,092	8,285
Additions	-	3,366	3,366
At 31 August 2025	193	11,458	11,651
Depreciation			
At 1 September 2024	64	2,673	2,737
Charge for the year	64	3,785	3,849
At 31 August 2025	128	6,458	6,586
Carrying amount			
At 31 August 2025	65	5,000	5,065
At 31 August 2024	129	5,419	5,548

5 Debtors

	2025 £	2024 £
Current		
Trade debtors	211,063	154,298
Prepayments	3,697	1,038
	214,760	155,336

FlowAqua Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 August 2025

6 Creditors

Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	67,048	42,454
Taxation and social security	92,413	56,093
Accruals and deferred income	54,708	3,905
Other creditors	65,190	71,078
	<u>279,359</u>	<u>173,530</u>

FlowAqua Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 August 2025

7 Share capital

Allotted, called up and fully paid shares

	2025		2024	
	No.	£	No.	£
Ordinary of £1 each	100	100	99	99
A Ordinary of £1 (2024 - £0) each	100	100	-	-
B Ordinary of £1 (2024 - £0) each	200	200	-	-
C Ordinary of £1 (2024 - £0) each	160	160	-	-
D Ordinary of £1 (2024 - £0) each	40	40	-	-
E Ordinary of £1 (2024 - £0) each	200	200	-	-
	800	800	99	99

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 1072 of the Companies Act 2006.