

REGISTERED NUMBER: 1723607 (England and Wales)

Abbreviated Financial Statements for the Year Ended 31 May 1997

for

ENVIRONMENTAL & TECHNICAL SERVICES
LIMITED



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LIMITED

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for the Year Ended 31 May 1997

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**ENVIRONMENTAL & TECHNICAL SERVICES
LIMITED**

Company Information
for the Year Ended 31 May 1997

DIRECTORS:

M Leake
P Benjafield
T Leake

SECRETARY:

T Leake

REGISTERED OFFICE:

Cedar House
698 Green Lanes
Winchmore Hill
London N21 3RE

REGISTERED NUMBER:

1723607 (England and Wales)

AUDITORS:

Martin Greene
Chartered Accountants
& Registered Auditor
Cedar House
698 Green Lanes
Winchmore Hill
London N21 3RE

ENVIRONMENTAL & TECHNICAL SERVICES
LIMITED

Report of the Auditors to
ENVIRONMENTAL & TECHNICAL SERVICES
LIMITED

Under Section 247B of the Companies Act 1985

We have examined the abbreviated financial statements on pages three to six, together with the full financial statements of the company for the year ended 31 May 1997 prepared under Section 226 of the Companies Act 1985.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated financial statements in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated financial statements prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the financial statements to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated financial statements and that the abbreviated financial statements to be delivered are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the company is entitled to deliver abbreviated financial statements prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated financial statements on pages three to six are properly prepared in accordance with those provisions.

Martin Greene
Chartered Accountants
& Registered Auditor
Cedar House
698 Green Lanes
Winchmore Hill
London N21 3RE



Dated: 15/5/98

**ENVIRONMENTAL & TECHNICAL SERVICES
LIMITED**

Abbreviated Balance Sheet
31 May 1997

		31.5.97		31.5.96	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	2		95,942		115,768
CURRENT ASSETS:					
Stocks		62,942		63,245	
Debtors	3	224,176		225,055	
Cash at bank and in hand		96		78	
		<u>287,214</u>		<u>288,378</u>	
CREDITORS: Amounts falling due within one year	4	<u>246,225</u>		<u>269,480</u>	
NET CURRENT ASSETS:			40,989		18,898
TOTAL ASSETS LESS CURRENT LIABILITIES:			<u>136,931</u>		<u>134,666</u>
CREDITORS: Amounts falling due after more than one year	4		51,330		39,394
			<u>£85,601</u>		<u>£95,272</u>
CAPITAL AND RESERVES:					
Called up share capital	5		5,000		5,000
Share premium			25,779		25,779
Profit and loss account			54,822		64,493
Shareholders' funds			<u>£85,601</u>		<u>£95,272</u>

These abbreviated financial statements 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:


M Leake - DIRECTOR

Approved by the Board on 14/5/98

ENVIRONMENTAL & TECHNICAL SERVICES
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Notes to the Abbreviated Financial Statements
for the Year Ended 31 May 1997

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention.

Financial Reporting Standard Number 1

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

Turnover

Turnover represents net invoiced sales of goods and services, excluding value added tax.

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.

Equipment	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

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 taxation

Provision is made at current rates for taxation deferred in respect of all material timing differences except to the extent that, in the opinion of the directors, there is reasonable probability that the liability will not arise in the foreseeable future.

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.

Pensions

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

**ENVIRONMENTAL & TECHNICAL SERVICES
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**Notes to the Abbreviated Financial Statements
for the Year Ended 31 May 1997**

2. TANGIBLE FIXED ASSETS

	Total
	£
COST:	
At 1 June 1996	215,483
Additions	51,614
Disposals	(86,298)
At 31 May 1997	180,799
DEPRECIATION:	
At 1 June 1996	99,715
Charge for year	17,266
Eliminated on disposals	(32,124)
At 31 May 1997	84,857
NET BOOK VALUE:	
At 31 May 1997	95,942
At 31 May 1996	115,768

3. DEBTORS FALLING DUE AFTER MORE THAN ONE YEAR

	31.5.97	31.5.96
	£	£
Other debtor	63,736	48,250

4. CREDITORS

The following secured debts are included within creditors:

	31.5.97	31.5.96
	£	£
Bank overdrafts	5,448	5,204
Bank loans	18,911	17,955
Hire purchase contracts	35,647	21,450
	60,006	44,609

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**Notes to the Abbreviated Financial Statements
for the Year Ended 31 May 1997**

5. CALLED UP SHARE CAPITAL

Authorised:

Number:	Class:	Nominal value:	31.5.97	31.5.96
		£	£	£
10,000	Ordinary	£1	10,000	10,000
			<u> </u>	<u> </u>

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.5.97	31.5.96
		£	£	£
5,000	Ordinary	£1	5,000	5,000
			<u> </u>	<u> </u>