REGISTERED NUMBER: 02615521 (England and Wales)

Enviro-Waste Ltd

Abbreviated Unaudited Accounts

for the Year Ended

31 August 2013

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for the Year Ended 31 August 2013

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Company Information
for the Year Ended 31 August 2013

DIRECTOR:	P J Dunne
REGISTERED OFFICE:	6-14 Brunel Way Mundford Road Thetford Norfolk IP24 1HP
REGISTERED NUMBER:	02615521 (England and Wales)
ACCOUNTANTS:	Haines Watts 8 Hopper Way Diss Norfolk IP22 4GT

Abbreviated Balance Sheet
31 August 2013

	Notes	2013 £	£	2012 £	£
FIXED ASSETS					
Intangible assets	2		1		1
Tangible assets	3		1,100,133		915,767
			1,100,134		915,768
CURRENT ASSETS					
Stocks		11,949		26,403	
Debtors		853,176		431,911	
Cash at bank and in hand		12,585		23,784	
		877,710		482,098	
CREDITORS					
Amounts falling due within one year		1,303,586		952,314	
NET CURRENT LIABILITIES			(425,876)		(470,216)
TOTAL ASSETS LESS CURRENT LIABILITIES			674,258		445,552
CREDITORS					
Amounts falling due after more than one year	4		470,575		434,424
NET ASSETS			203,683		11,128
CAPITAL AND RESERVES					
Called up share capital	5		1,000		1,000
Profit and loss account			202,683		10,128
SHAREHOLDERS' FUNDS			203,683		11,128

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2013 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 19 February 2014 and were signed by:

P J Dunne - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 August 2013

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements have been prepared on a going concern basis despite the fact that the company had net current liabilities of £425,876 at the balance sheet date. The owner of the company believes that future profitability and the ongoing financial support provided by a related party will enable the company to honour its debts as they fall due.

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 April 2008).

Turnover
Turnover represents net invoiced sales of goods, 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.

Freehold property	- 2% on cost of buildings
Plant and machinery	- 15% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on cost

Stocks
Stocks 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 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 on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2012 and 31 August 2013	126,755
AMORTISATION	
At 1 September 2012 and 31 August 2013	126,754

NET BOOK VALUE

At 31 August 2013		1
At 31 August 2012	Page 3	continued1..

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 August 2013

3. TANGIBLE FIXED ASSETS

	Total
	£
COST	
At 1 September 2012	1,927,534
Additions	478,650
Disposals	(95,878)
At 31 August 2013	2,310,306
DEPRECIATION	
At 1 September 2012	1,011,767
Charge for year	231,358
Eliminated on disposal	(32,952)
At 31 August 2013	1,210,173
NET BOOK VALUE	
At 31 August 2013	1,100,133
At 31 August 2012	915,767

4. CREDITORS

Creditors include the following debts falling due in more than five years:

	2013	2012
	£	£
Repayable by instalments	254,582	261,960

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2013	2012
			£	£
1,000	Ordinary	1	1,000	1,000

6. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 August 2013 and 31 August 2012:

	2013	2012
	£	£
P J Dunne		
Balance outstanding at start of year	16,133	-
Amounts advanced	-	89,604
Amounts repaid	(16,133)	(73,471)
Balance outstanding at end of year	-	16,133

7. POST BALANCE SHEET EVENTS

On 15 November 2013 all the issued share capital of the company was acquired by BM Tankering Limited.

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.