

Environmental Health Solutions Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 August 2012

Glen Drummond Limited
Chartered Accountants
Argyll House
Quarrywood Court
LIVINGSTON
EH54 6AX

Environmental Health Solutions Ltd
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**Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
Environmental Health Solutions Ltd
for the Year Ended 31 August 2012**

This report is made solely to the Board of Directors of Environmental Health Solutions Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Environmental Health Solutions Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Environmental Health Solutions Ltd and its Board of Directors as a body for our work or for this report.

We have not been instructed to carry out an audit or a review of the financial statements of Environmental Health Solutions Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

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Environmental Health Solutions Ltd
(Registration number: SC287049)
Abbreviated Balance Sheet at 31 August 2012

	Note	2012 £	2011 £
Fixed assets			
Intangible fixed assets		4,200	5,600
Tangible fixed assets		13,209	16,475
		17,409	22,075
Current assets			
Stocks		2,071	3,417
Debtors		28,901	36,535
Cash at bank and in hand		22,403	20,255
		53,375	60,207
Creditors: Amounts falling due within one year		(34,370)	(36,956)
		19,005	23,251
Net current assets			
Total assets less current liabilities		36,414	45,326
Creditors: Amounts falling due after more than one year		(2,714)	(4,343)
Provisions for liabilities		(1,672)	(2,096)
		32,028	38,887
Net assets		32,028	38,887
Capital and reserves			
Called up share capital	3	100	100

Profit and loss account	31,928	38,787
Shareholders' funds	32,028	38,887

For the year ending 31 August 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the Board on 29 November 2012 and signed on its behalf by:

The notes on pages 4 to 6 form an integral part of these financial statements.

Environmental Health Solutions Ltd
(Registration number: SC287049)
Abbreviated Balance Sheet at 31 August 2012
..... continued

.....
J Clarke
Director

The notes on pages 4 to 6 form an integral part of these financial statements.
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Environmental Health Solutions Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 August 2012
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1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Amortisation of goodwill	10%

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant & machinery etc	33% on cost, 25% on reducing balance and 20% on cost

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Environmental Health Solutions Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 August 2012
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Hire purchase and leasing

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding. Assets held under hire purchase agreements are capitalised as tangible fixed assets and are depreciated over the shorter of the lease term and their useful lives. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract and represent a constant proportion of the balance of capital repayments outstanding.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 September 2011	14,000	52,948	66,948
Additions	-	1,571	1,571
Disposals	-	(3,609)	(3,609)
At 31 August 2012	14,000	50,910	64,910
Depreciation			
At 1 September 2011	8,400	36,473	44,873
Charge for the year	1,400	4,837	6,237
Eliminated on disposals	-	(3,609)	(3,609)
At 31 August 2012	9,800	37,701	47,501
Net book value			
At 31 August 2012	4,200	13,209	17,409

At 31 August 2011	5,600	16,475	22,075
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3 Share capital

Allotted, called up and fully paid shares

	2012		2011	
	No.	£	No.	£
Ordinary Shares of £1 each	100	100	100	100

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Environmental Health Solutions Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 August 2012
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4 Related party transactions

Other related party transactions

During the year the company made the following related party transactions:

J MacNeil

(director)

During the year John MacNeil operated a loan with the company. There are no specific repayment terms and no interest is payable. At the balance sheet date the amount due to J MacNeil was £3,148 (2011 - £2,628).

J Clarke

(director)

During the year Jim Clarke operated a loan with the company. There are no repayment terms and no interest is payable. At the balance sheet date the amount due to J Clarke was £4,163 (2011 - £3,643).

5 Control

The company is controlled by the directors who own 100% of the called up share capital.

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