Registration number: SC287049

Environmental Health Solutions Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 August 2014

Environmental Health Solutions Ltd
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Environmental Health Solutions Ltd
(Registration number: SC287049)
Abbreviated Balance Sheet at 31 August 2014

	Note	2014 £	2013 £
Fixed assets			
Intangible fixed assets		1,400	2,800
Tangible fixed assets		18,793	25,528
		20,193	28,328
Current assets			
Stocks		1,730	1,658
Debtors		35,098	33,733
Cash at bank and in hand		29,448	32,538
		66,276	67,929
Creditors: Amounts falling due within one year		(44,630)	(42,626)
Net current assets		21,646	25,303
Total assets less current liabilities		41,839	53,631
Creditors: Amounts falling due after more than one year		(7,218)	(13,099)
Provisions for liabilities		(3,591)	(4,901)
Net assets		31,030	35,631
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		30,930	35,531
Shareholders' funds		31,030	35,631

For the year ending 31 August 2014 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 27 November 2014 and signed on its behalf by:

.....

J Clarke

Director

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 and 20% on cost
Motor vehicles	25% reducing balance

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.

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 2013	14,000	52,348	66,348
Disposals	-	(1,273)	(1,273)
At 31 August 2014	14,000	51,075	65,075
Depreciation			
At 1 September 2013	11,200	26,820	38,020
Charge for the year	1,400	6,735	8,135
Eliminated on disposals	-	(1,273)	(1,273)
At 31 August 2014	12,600	32,282	44,882
Net book value			
At 31 August 2014	1,400	18,793	20,193
At 31 August 2013	2,800	25,528	28,328

3 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	No.	£	No.	£
Ordinary Shares of £1 each	100	100	100	100

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 £4,011 (2013 - £3,668).

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 £5,203 (2013 - £4,683).

5 Control

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

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.