Registration number: SC402213

Eco-Fish Consultants Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 June 2015

Alexander Marshall
Chartered Accountants
84 Hamilton Road
Motherwell
Lanarkshire
ML1 3BY

Eco-Fish Consultants Limited
Contents

Accountants' Report	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3 to 4

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of Eco-Fish Consultants Limited for the Year Ended 30 June 2015

In accordance with our terms of engagement, and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Eco-Fish Consultants Limited for the year ended 30 June 2015 set out on pages 2 to 4 from the company's accounting records and from information and explanations you have given us.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of financial statements. .

This report is made solely to the Board of Directors of Eco-Fish Consultants Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken to enable us to prepare the financial statements of Eco-Fish Consultants Limited on behalf of the Board of Directors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Eco-Fish Consultants Limited and its Board of Directors as a body for our work or for this report.

You have acknowledged on the balance sheet your duty to ensure that Eco-Fish Consultants Limited has kept adequate accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that Eco-Fish Consultants Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the financial statements of Eco-Fish Consultants Limited. 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 accounts.

Alexander Marshall
Chartered Accountants
84 Hamilton Road
Motherwell
Lanarkshire
ML1 3BY
30 March 2016

Eco-Fish Consultants Limited
(Registration number: SC402213)
Abbreviated Balance Sheet at 30 June 2015

	Note	2015 £	2014 £
Fixed assets			
Tangible fixed assets		39,595	55,412
Current assets			
Stocks		1,000	1,000
Debtors		251,744	280,356
Cash at bank and in hand		14,367	11,208
		267,111	292,564
Creditors: Amounts falling due within one year		(108,955)	(123,856)
Net current assets		158,156	168,708
Total assets less current liabilities		197,751	224,120
Provisions for liabilities		(5,277)	(7,949)
Net assets		192,474	216,171
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		192,473	216,170
Shareholders' funds		192,474	216,171

For the year ending 30 June 2015 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 director acknowledges his 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 director on 30 March 2016

Mr RM McMullan
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

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.

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
Motor Vehicles	25% straight line
Survey Equipment	15% straight line
Office Equipment	20% straight line

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

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 July 2014	74,639	74,639
Additions	13,423	13,423
Disposals	(25,048)	(25,048)
At 30 June 2015	63,014	63,014
Depreciation		
At 1 July 2014	19,227	19,227
Charge for the year	10,110	10,110
Eliminated on disposals	(5,918)	(5,918)
At 30 June 2015	23,419	23,419
Net book value		
At 30 June 2015	39,595	39,595
At 30 June 2014	55,412	55,412

3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary share of £0.10 each	10	1	10	1

4 Related party transactions

Director's advances and credits

	2015 Advance/ Credit £	2015 Repaid £	2014 Advance/ Credit £	2014 Repaid £
Mr RM McMullan				
Brought forward	102,990	73,317	41,553	41,553
Amounts advanced	120,570	-	102,990	-
	223,560	73,317	144,543	41,553

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.