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**ENVIRONMENTAL DETECTION SURVEYS  
LIMITED  
FINANCIAL STATEMENTS**

**APRIL 30TH 1996**



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COMPANIES HOUSE 19/09/96

COMPANIES HOUSE 14/09/96

**ACCOUNTANTS REPORT  
TO THE MEMBERS OF  
ENVIRONMENTAL DETECTION SURVEYS  
LIMITED**

We have examined , without carrying out an audit ,the accounts for the year ended 30th April 1996 set out on pages 2 to 5.

**Respective responsibilities of Directors and Reporting Accountants**

As described on page 2, the Company's directors are responsible for the preparation of the accounts, and they believe that the company is exempt from an audit. It is our responsibility to examine the accounts and based upon our examination report our opinion,, as set out below , to the shareholders.

**Basis of Opinion**

We conducted our examination in accordance with the appropriate standards for reporting accountants issued by the Auditing Practices Board. This Examination consisted of comparing the accounts with the accounting records kept by the company and making such limited enquiries of the officers of the company as we considered necessary for the purpose of this report.

The examination was not an audit conducted in accordance with Auditing Standards. Accordingly we do not express an audit opinion on the accounts. Therefore , our examination does not provide any assurance that accounting records are free from material mis-statement.

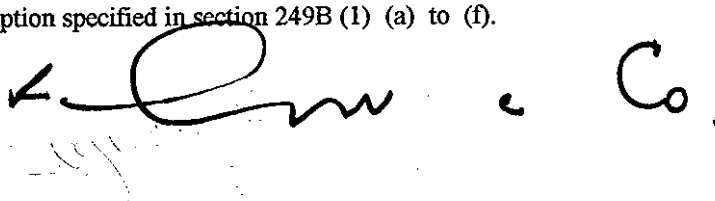
**Opinion**

In our opinion :

1. The accounts are in agreement with those accounting records kept by the company under section 221 of the Companies Act 1985
2. Having regard only to, and of the basis of, the information contained in those accounting records, the accounts have been drawn up in a manner consistent with the accounting requirements specified in section 294C (6) of the Act;
3. Having regard only to, and of the basis of, the information contained in those accounting records, the company is satisfied that the conditions for exemption from an audit of the accounts for the year specified in section 249A (4) of the Act and did not, at any time within that year, fall within any of the categories of companies not entitled to the exemption specified in section 249B (1) (a) to (f).

**Fletcher & Co.  
Chartered Accountants**

**20th May 1996**



**ENVIRONMENTAL DETECTION SURVEYS  
LIMITED**

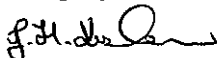
**BALANCE SHEET**

**AS AT 30TH APRIL 1996**

	Notes	1996 £	1995 £
TANGIBLE FIXED ASSETS	7	<u>27773</u>	<u>5000</u>
CURRENT ASSETS			
Work in Progress		500	-
Debtors /Prepayments	3	31829	5785
Cash and Bank		-	<u>5522</u>
		<u>32329</u>	<u>11307</u>
CREDITORS: Amounts falling due within one year	4	(30872)	(4841)
NET CURRENT ASSETS		<u>1457</u>	<u>6466</u>
Total assets less current liabilities		29230	11466
CREDITORS: Amounts falling due after more than one year	5	(18335)	(7500)
		<u>£ 10895</u>	<u>£ 3966</u>
CAPITAL AND RESERVES			
Share capital	6	10000	1
Profit and loss account		<u>895</u>	<u>3965</u>
		<u>10895</u>	<u>£ 3966</u>

The financial statements were approved by the Board of Directors on May 25th 1996. For the year in question the Company was entitled to exemption from an audit under section 249A (2) of the Companies Act 1985. No notice has been deposited under section 249B (2) of the Act in relation to the accounts in the financial year. The Directors acknowledge their responsibility for:

- (a) Ensuring that the Company keeps accounting records which comply with section 221 of the Companies Act 1985 and
- (b) Preparing accounts which gave a true and fair view of the state of affairs of the Company as at the end of the financial year in accordance with the requirements of section 226 of the Companies Act 1985 and which otherwise comply with the requirements of the Act relating to accounts so far as applicable to the Company,



**J H KERSHAW**  
28th May 1996

The notes on page 3 to 5 form an integral part of these financial statements.

**ENVIRONMENTAL DETECTION SURVEYS  
LIMITED**

**STATEMENT OF ACCOUNTING POLICIES**

A summary of the principal accounting policies is set out below, all of which have been applied consistently throughout the year.

**1. Basis of accounting**

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

**2. Taxation**

Corporation tax payable is provided on taxable profits at the rates applicable at the balance sheet date.

Provision is made for the deferred taxation except to the extent that there is a reasonable probability of the tax not falling due for payment in the foreseeable future.

**3. Turnover**

Turnover is the total amount receivable by the Company in the ordinary course of business with outside customers for goods supplied as a principal.

**4. Tangible fixed assets**

Tangible fixed assets are shown at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset on a straight line basis over its expected useful life at the following annual rates.

Motor vehicles	33 1/3%
Office equipment	33 1/3%
Computer Equipment	33 1/3%

Any profits or losses arising on disposal are included in the operating profit.

**ENVIRONMENTAL DETECTION SURVEYS  
LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**APRIL 30th 1996**

**1. Operating profit**

Operating profit for the year is after charging:

	1996 £	1995 £
Depreciation	7736	2500
Bad Debt Provision	(3000)	3000

**2. Taxation**

Corporation Tax is provided on taxable profits at the current small companies rate of 25 %

A provision for deferred taxation is not considered necessary as timing differences are unlikely to give rise to a charge to taxation in the foreseeable future.

**3. Debtors**

	1996 £	1995 £
Trade debtors / prepayments	31829	5785

**4. Creditors**

Amount falling due within one year :

	1996 £	1995 £
Bank Overdraft	16309	-
Trade Creditors and Accruals	6272	1060
Corporation Tax	160	1530
Value Added Tax	3631	2251
Paye / Nic	1250	-
Hire Purchase	<u>3250</u>	-
	<u>30872</u>	<u>4841</u>

**5. Creditors**

Amounts falling due after one year :

	<u>1996</u> £	<u>1995</u> £
Loan	14000	7500
Hire Purchase	<u>4335</u>	-
	<u>18335</u>	<u>7500</u>

## 6. Share Capital

1996  
£

Authorised :

10,000 ordinary shares of £1 each

Issued and fully paid up :

10,000 ordinary share of £1 each

10,000

## 7. Fixed Assets

Fixed Assets comprise :

	Motor Vehicles £	Plant & Equipment £	Computer Equipment £	Total £
Cost :				
Brought forward	-	7500	-	7500
Additions	<u>17000</u>	<u>6298</u>	<u>7213</u>	<u>30511</u>
	<u>17000</u>	<u>13798</u>	<u>7213</u>	<u>38011</u>
Depreciation :				
Brought forward	-	2500	-	2500
Charge in year	<u>2930</u>	<u>3023</u>	<u>1785</u>	<u>7738</u>
	<u>2930</u>	<u>5523</u>	<u>1785</u>	<u>10238</u>
Net book value	<u>14070</u>	<u>8275</u>	<u>5428</u>	<u>27773</u>

# ENVIRONMENTAL DETECTION SURVEYS

## LIMITED

### PROFIT STATEMENT

YEAR TO 30TH APRIL 1996

	1996	1995
	£	£
<b>Turnover</b>	<u>89047</u>	<u>31,041</u>
<b>Cost of Sales</b>		
Movement in WIP	(500)	
Labour and Charges	44964	13,737
Site Expenses	6106	2,172
Vehicle Costs	7348	2,001
Depreciation	7736	2,500
	-----	-----
<b>Total Cost of Sales</b>	<u>65654</u>	<u>20,410</u>
<b>Gross Profit</b>	23393	10,631
Administrarion	(15261)	( 4,769 )
Sales	(12220)	-
Finance	<u>(352)</u>	<u>( 367 )</u>
<b>Net Profit Before Tax</b>	(4440)	5,495
Corporation Tax	1370	1,530
	-----	-----
<b>Transfer to Reserves</b>	<u>£ (3070)</u>	<u>£ 3,965</u>