

Abbreviated Unaudited Accounts for the Year Ended 30 September 2015

for

Envirosoil Technologies Limited

Contents of the Abbreviated Accounts  
for the Year Ended 30 September 2015

	Page
Abbreviated Balance Sheet	1
Notes to the Abbreviated Accounts	3

Abbreviated Balance Sheet  
30 September 2015

	Notes	30.9.15 £	30.9.14 £
<b>FIXED ASSETS</b>			
Tangible assets	2	65,352	46,027
<b>CURRENT ASSETS</b>			
Stocks		5,466	15,000
Debtors		98,111	79,603
Cash at bank		73	73
		<u>103,650</u>	<u>94,676</u>
<b>CREDITORS</b>			
Amounts falling due within one year	3	<u>(115,606)</u>	<u>(80,737)</u>
<b>NET CURRENT (LIABILITIES)/ASSETS</b>		<u>(11,956)</u>	<u>13,939</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		53,396	59,966
<b>CREDITORS</b>			
Amounts falling due after more than one year	3	(19,230)	(5,629)
<b>PROVISIONS FOR LIABILITIES</b>		<u>(2,869)</u>	<u>(2,851)</u>
<b>NET ASSETS</b>		<u>31,297</u>	<u>51,486</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	10,000	10,000
Profit and loss account		<u>21,297</u>	<u>41,486</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>31,297</u>	<u>51,486</u>

The notes form part of these abbreviated accounts

Abbreviated Balance Sheet - continued  
30 September 2015

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2015 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

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

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 Board of Directors on 30 June 2016 and were signed on its behalf by:

Mrs A D Airlie - Director

Notes to the Abbreviated Accounts  
for the Year Ended 30 September 2015

1. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**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).

**Exemption from preparing a cash flow statement**

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

**Turnover**

Turnover represents net invoiced sales of services in respect of contracting, excluding value added tax. Sales are recognised at the point at which the service is complete.

**Tangible fixed assets and depreciation**

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.

Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 10% on reducing balance
Motor vehicles	- 25% on reducing balance

Tangible fixed assets are stated at cost less depreciation. Cost represent purchase price together with any incidental costs of acquisition.

**Work in progress**

Work in progress is valued on the basis of direct material and labour costs based on a normal level of activity. Provision is made for foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date, where transactions or events that result in an obligation to pay more or a right to pay less tax in the future have occurred by the balance sheet date with certain limited exceptions.

Deferred tax is calculated on an undiscounted basis at the tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws enacted or substantively enacted 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.

Notes to the Abbreviated Accounts - continued  
for the Year Ended 30 September 2015

2. **TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 October 2014	226,712
Additions	29,488
At 30 September 2015	<u>256,200</u>
<b>DEPRECIATION</b>	
At 1 October 2014	180,685
Charge for year	10,163
At 30 September 2015	<u>190,848</u>
<b>NET BOOK VALUE</b>	
At 30 September 2015	<u>65,352</u>
At 30 September 2014	<u>46,027</u>

3. **CREDITORS**

Creditors include an amount of £ 25,754 (30.9.14 - £ 3,665 ) for which security has been given.

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	30.9.15 £	30.9.14 £
10,000	Ordinary	£1	<u>10,000</u>	<u>10,000</u>

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.