

REGISTERED NUMBER: SC533053 (Scotland)

UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 19 APRIL 2016 TO 30 APRIL 2017
FOR
INDUSTRIAL HYGIENE SERVICES LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
for the Period 19 APRIL 2016 TO 30 APRIL 2017

	Page
Company Information	1
Statement of Financial Position	2
Notes to the Financial Statements	3

INDUSTRIAL HYGIENE SERVICES LIMITED

COMPANY INFORMATION
for the Period 19 APRIL 2016 TO 30 APRIL 2017

DIRECTOR: N Angus

REGISTERED OFFICE: 67 Burghmuir Road
Perth
PH1 1LH

REGISTERED NUMBER: SC533053 (Scotland)

ACCOUNTANTS: Thomas Barrie & Co LLP
Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

INDUSTRIAL HYGIENE SERVICES LIMITED (REGISTERED NUMBER: SC533053)

STATEMENT OF FINANCIAL POSITION

30 APRIL 2017

	Notes	£	£
FIXED ASSETS			
Tangible assets	4		341
CURRENT ASSETS			
Cash at bank		89,717	
CREDITORS			
Amounts falling due within one year	5	<u>30,962</u>	
NET CURRENT ASSETS			<u>58,755</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>59,096</u>
CAPITAL AND RESERVES			
Called up share capital			3
Retained earnings			<u>59,093</u>
SHAREHOLDERS' FUNDS			<u>59,096</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 April 2017.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 April 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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
- (b) 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.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 3 November 2017 and were signed by:

N Angus - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Period 19 APRIL 2016 TO 30 APRIL 2017

1. STATUTORY INFORMATION

Industrial Hygiene Services Limited is a private company, limited by shares, registered in Scotland, registration number SC533053. The registered office is 67 Burghmuir Road, Perth, PH1 1LH.

The company's presentational currency is pounds sterling.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Significant judgements and estimates

In preparing these financial statements, the director is required to make judgements, estimates and assumptions that affect the application of the Company's accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised prospectively.

There are no significant judgements or estimates used in the preparation of these accounts.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Services

Income from services is recognised when performed, such that risks and rewards have been transferred.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery etc - 33% on cost

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Period 19 APRIL 2016 TO 30 APRIL 2017

2. ACCOUNTING POLICIES - continued

Financial instruments

Basic financial instruments are recognised at amortised cost, except for investments in nonconvertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Cash and cash equivalents

Cash and cash equivalents comprises cash balances. Bank overdrafts that are payable on demand and form an integral part of the company's cash management are included as a component of cash and cash equivalents for the purpose only of the cash flow statement.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Provisions

Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance cost.

Taxation

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 1 .

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Period 19 APRIL 2016 TO 30 APRIL 2017

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
Additions	508
At 30 April 2017	<u>508</u>
DEPRECIATION	
Charge for period	167
At 30 April 2017	<u>167</u>
NET BOOK VALUE	
At 30 April 2017	<u><u>341</u></u>

5. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Taxation and social security	29,594
Other creditors	<u>1,368</u>
	<u><u>30,962</u></u>

6. **RELATED PARTY DISCLOSURES**

During the period, total dividends of £40,873 were paid to the director .

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.