UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2018

FOR

INDUSTRIAL HYGIENE SERVICES LIMITED

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INDUSTRIAL HYGIENE SERVICES LIMITED

COMPANY INFORMATION for the Year Ended 30 APRIL 2018

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

STATEMENT OF FINANCIAL POSITION 30 APRIL 2018

2017				2018	
£	£		Notes	£	£
		FIXED ASSETS			
341		Tangible assets	4		816
		CURRENT ASSETS			
	-	Debtors	5	76,908	
	89,717	Cash at bank	•	52,900	
	89,717			129,808	
	,	CREDITORS		,	
	30,962	Amounts falling due within one year	6	22,487	
58,755		NET CURRENT ASSETS		 _	107,321
50.000		TOTAL ASSETS LESS CURRENT			
59,096		LIABILITIES			108,137
_		PROVISIONS FOR LIABILITIES			155
59,096		NET ASSETS			107,982
<u></u> 0		NET ASSETS			
		CAPITAL AND RESERVES			
3		Called up share capital			3
59,093		Retained earnings			107,979
59,096		SHAREHOLDERS' FUNDS			107,982

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2018 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
- (b) 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.

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 27 July 2018 and were signed by:

N Angus - Director

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 30 APRIL 2018

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 presentation currency of the financial statements 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 consideration received or receivable, taking into account the amount of any discounts and rebates allowed by the entity, but excluding 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

Financial instruments

The company has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Cash and cash equivalents

Cash and cash equivalents comprises cash balances.

Creditors

Short term trade creditors are measured at the transaction price.

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.

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NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 30 APRIL 2018

2. ACCOUNTING POLICIES - continued

Taxation

Taxation for the year 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 year 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 year was 1 (2017 - 1).

4 TANCIRI E FIYED ASSETS

4.	TANGIBLE FIXED ASSETS		
			Plant and
			machinery
			etc
			£
	COST		
	At 1 May 2017		508
	Additions		855
	At 30 April 2018		1,363
	DEPRECIATION		
	At I May 2017		167
	Charge for year		380
	At 30 April 2018		547
	NET BOOK VALUE		
	At 30 April 2018		816
	At 30 April 2017		341
5.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
٠,٠	DEDIORS, AMOUNTS PAREING DOE WITHIN ONE TEAK	2018	2017
		2016 £	2017 £
	Trade debtors	76,908	L
	Trade debiois	<u></u>	

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NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 30 APRIL 2018

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Taxation and social security	21,179	29,594
Other creditors	1,308	1,368
	22,487	30,962

7. RELATED PARTY DISCLOSURES

During the year, total dividends of £34,960 (2017 - £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.