

Registration number NI050678

**Enviro Care NI Limited**  
**Abbreviated accounts**  
**for the year ended 31 May 2009**

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## **Enviro Care NI Limited**

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**Enviro Care NI Limited**

**Accountants' report to the Board of Directors on the  
unaudited financial statements of Enviro Care NI Limited**

In accordance with the engagement letter dated 2 November 2009, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company which comprise the Balance Sheet and the related notes from the books of account and information and explanations you have given to us

This report is made to the company's board of directors in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors, as a body, for our work or for this report.

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

You have acknowledged on the balance sheet for the year ended 31 May 2009 your duty to ensure that the company has kept proper books of account and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.



**MacNeary, Rasdale & Co. Limited** \_\_\_\_\_  
**Chartered Accountants and  
Registered Auditors**  
**27 April 2010**

**Wellington House  
30 Darling Street  
Enniskillen  
Co. Fermanagh  
BT74 7EW**

**Enviro Care NI Limited**

**Abbreviated balance sheet  
as at 31 May 2009**

		2009		2008	
Notes	£	£	£	£	
<b>Fixed assets</b>					
Intangible assets	3		4,500		5,250
Tangible assets	3		350,275		378,483
			354,775		383,733
<b>Current assets</b>					
Debtors		128,210		57,383	
Cash at bank and in hand		44,723		3,757	
		172,933		61,140	
<b>Creditors: amounts falling due within one year</b>		(244,103)		(301,753)	
<b>Net current liabilities</b>			(71,170)		(240,613)
<b>Total assets less current liabilities</b>			283,605		143,120
<b>Creditors: amounts falling due after more than one year</b>			(172,706)		(184,194)
<b>Provisions for liabilities</b>			(31,809)		-
<b>Net assets/(liabilities)</b>			79,090		(41,074)
<b>Capital and reserves</b>					
Called up share capital	4		200		200
Profit and loss account			78,890		(41,274)
<b>Shareholders' funds</b>			79,090		(41,074)

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet

**The notes on pages 4 to 6 form an integral part of these financial statements.**

**Enviro Care NI Limited**

**Abbreviated balance sheet (continued)**

**Directors' statements required by Sections 475(2) and (3)  
for the year ended 31 May 2009**

In approving these abbreviated accounts as directors of the company we hereby confirm

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ,
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 May 2009 , and
- (c) that we acknowledge our responsibilities for
  - (1) ensuring that the company keeps accounting records which comply with Section 386 , and
  - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008) relating to small companies

The abbreviated accounts were approved by the Board on 27 April 2010 and signed on its behalf by

**Colin McCaffrey**  
**Director**



**Registration number NI050678**

**The notes on pages 4 to 6 form an integral part of these financial statements.**

## Enviro Care NI Limited

### Notes to the abbreviated financial statements for the year ended 31 May 2009

#### 1. Accounting policies

##### 1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

##### 1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities

##### 1.3. Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 10 years

##### 1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Leasehold improvements	-	Straight line over 50 years
Plant and machinery	-	15% reducing balance
Fixtures, fittings and equipment	-	15% reducing balance
Motor vehicles	-	20% reducing balance
Refuge skips	-	25% reducing balance

##### 1.5. Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

## **Enviro Care NI Limited**

### **Notes to the abbreviated financial statements for the year ended 31 May 2009**

continued

#### **1.6. Deferred taxation**

The company adopted Financial Reporting Standard 19 "Deferred Taxation" (FRS 19) during the financial year.

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 have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold,

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable,

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

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

Prior to the adoption of FRS 19, the company provided for deferred taxation only to the extent that timing differences were expected to materialise in the foreseeable future. The adoption of the new policy has been made by way of a prior year adjustment as though the revised policy had always been applied

#### **2. Prior year adjustments**

The company adopted Financial Reporting Standard 19 'Deferred Taxation' (FRS 19), during the financial year. The adoption of the new policy has been made by way of a prior year adjustment as though the revised policy had always been applied

**Enviro Care NI Limited**

**Notes to the abbreviated financial statements  
for the year ended 31 May 2009**

continued

<b>3. Fixed assets</b>	<b>Intangible assets £</b>	<b>Tangible fixed assets £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 June 2008	7,500	486,503	494,003
Additions	-	33,347	33,347
At 31 May 2009	<u>7,500</u>	<u>519,850</u>	<u>527,350</u>
<b>Depreciation and Provision for diminution in value</b>			
At 1 June 2008	2,250	108,020	110,270
Charge for year	750	61,555	62,305
At 31 May 2009	<u>3,000</u>	<u>169,575</u>	<u>172,575</u>
<b>Net book values</b>			
At 31 May 2009	<u>4,500</u>	<u>350,275</u>	<u>354,775</u>
At 31 May 2008	<u>5,250</u>	<u>378,483</u>	<u>383,733</u>
 <b>4. Share capital</b>		<b>2009</b>	<b>2008</b>
		<b>£</b>	<b>£</b>
<b>Authorised</b>			
10,000 Ordinary shares of £1 each		<u>10,000</u>	<u>10,000</u>
<b>Allotted, called up and fully paid</b>			
200 Ordinary shares of £1 each		<u>200</u>	<u>200</u>
 <b>Equity Shares</b>			
200 Ordinary shares of £1 each		<u>200</u>	<u>200</u>