

COMPANY REGISTRATION NUMBER SC242438

**HAWK ENVIRO LTD**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**31 MARCH 2015**



**GARDNER & PARTNERS**

Chartered Accountants  
19 Commerce Street  
Insch  
Aberdeenshire  
AB52 6HX

# **HAWK ENVIRO LTD**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MARCH 2015**

### **CONTENTS**

### **PAGE**

Chartered accountants' report to the director

**1**

Abbreviated balance sheet

**2**

Notes to the abbreviated accounts

**3**

# **HAWK ENVIRO LTD**

## **ACCOUNTANTS' REPORT TO THE DIRECTOR OF HAWK ENVIRO LTD YEAR ENDED 31 MARCH 2015**

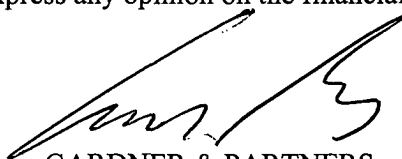
In accordance with the engagement letter dated 7 December 2011, and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the financial statements of the company on pages 2 to 5 from the accounting records and information and explanations supplied to us.

This report is made to the Company's Director, in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the financial statements on behalf of the Company's Director 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 Director, for our work or for this report.

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

You have acknowledged on the balance sheet as at 31 March 2015 your duty to ensure that the company has kept adequate accounting records 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.



**GARDNER & PARTNERS**  
Chartered Accountants

19 Commerce Street  
Insch  
Aberdeenshire  
AB52 6HX

10 December 2015

# HAWK ENVIRO LTD

## ABBREVIATED BALANCE SHEET

31 MARCH 2015

	Note	2015 £	2014 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<u>8,077</u>	<u>8,220</u>
<b>CURRENT ASSETS</b>			
Stocks		200	200
Debtors		11,538	51,597
Cash at bank and in hand		<u>132,612</u>	<u>93,372</u>
		144,350	145,169
<b>CREDITORS: Amounts falling due within one year</b>		<u>46,623</u>	<u>44,595</u>
<b>NET CURRENT ASSETS</b>		<u>97,727</u>	<u>100,574</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>105,804</u>	<u>108,794</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	3	100	100
Profit and loss account		<u>105,704</u>	<u>108,694</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>105,804</u>	<u>108,794</u>

For the year ended 31 March 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

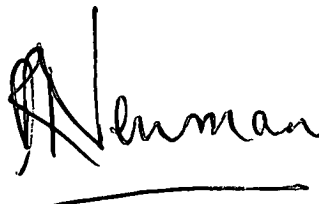
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on 10 December 2015.

MR C R NEWMAN

Company Registration Number: SC242438



The notes on pages 3 to 5 form part of these abbreviated accounts.

# **HAWK ENVIRO LTD**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

### **YEAR ENDED 31 MARCH 2015**

#### **1. ACCOUNTING POLICIES**

##### **Basis of accounting**

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).

##### **Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

##### **Fixed assets**

All fixed assets are initially recorded at cost.

##### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & equipment	-	10% of net book value
Fixtures & Fittings	-	15% of net book value

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

##### **Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

# HAWK ENVIRO LTD

## NOTES TO THE ABBREVIATED ACCOUNTS

### YEAR ENDED 31 MARCH 2015

#### 1. ACCOUNTING POLICIES *(continued)*

##### Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

#### 2. FIXED ASSETS

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 April 2014	13,219
Additions	<u>775</u>
<b>At 31 March 2015</b>	<b><u>13,994</u></b>
<b>DEPRECIATION</b>	
At 1 April 2014	4,999
Charge for year	<u>918</u>
<b>At 31 March 2015</b>	<b><u>5,917</u></b>
<b>NET BOOK VALUE</b>	
<b>At 31 March 2015</b>	<b><u>8,077</u></b>
At 31 March 2014	<u>8,220</u>

# **HAWK ENVIRO LTD**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

### **YEAR ENDED 31 MARCH 2015**

#### **3. SHARE CAPITAL**

**Allotted, called up and fully paid:**

	<b>2015</b>		<b>2014</b>	
	<b>No</b>	<b>£</b>	<b>No</b>	<b>£</b>
Ordinary shares of £1 each	<b><u>100</u></b>	<b><u>100</u></b>	<b><u>100</u></b>	<b><u>100</u></b>