

COMPANY REGISTRATION NUMBER SC242438

HAWK ENVIRO LTD
ABBREVIATED ACCOUNTS
31 MARCH 2009

GARDNER & PARTNERS

Chartered Accountants
34 Commerce Street
Insch
Aberdeenshire
AB52 6HX



HAWK ENVIRO LTD

ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2009

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HAWK ENVIRO LTD**ABBREVIATED BALANCE SHEET****31 MARCH 2009**

	Note	2009 £	2008 £
FIXED ASSETS	2		
Tangible assets		3,091	2,430
CURRENT ASSETS			
Stocks		2,450	1,321
Debtors		35,422	46,227
Cash at bank and in hand		64,535	50,886
		<u>102,407</u>	<u>98,434</u>
CREDITORS: Amounts falling due within one year		<u>32,490</u>	<u>46,374</u>
NET CURRENT ASSETS		<u>69,917</u>	<u>52,060</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>73,008</u>	<u>54,490</u>
CAPITAL AND RESERVES			
Called-up equity share capital	3	100	100
Profit and loss account		72,908	54,390
SHAREHOLDERS' FUNDS		<u>73,008</u>	<u>54,490</u>

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

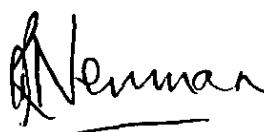
The director acknowledges his responsibility for:

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) 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 financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved and signed by the director and authorised for issue on 5 January 2010.

MR C R NEWMAN

 5/1/09

Company Registration Number: SC242438

HAWK ENVIRO LTD**NOTES TO THE ABBREVIATED ACCOUNTS****YEAR ENDED 31 MARCH 2009****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 January 2007).

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 & Machinery	-	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 2009****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

	Tangible Assets £
COST	
At 1 April 2008	3,462
Additions	<u>1,037</u>
At 31 March 2009	<u>4,499</u>
DEPRECIATION	
At 1 April 2008	1,032
Charge for year	<u>376</u>
At 31 March 2009	<u>1,408</u>
NET BOOK VALUE	
At 31 March 2009	<u>3,091</u>
At 31 March 2008	<u>2,430</u>

HAWK ENVIRO LTD**NOTES TO THE ABBREVIATED ACCOUNTS****YEAR ENDED 31 MARCH 2009****3. SHARE CAPITAL****Authorised share capital:**

	2009	2008
	£	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

Allotted, called up and fully paid:

	2009		2008	
	No	£	No	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

