

## **Building Environmental Hygiene Limited**

Directors' report and financial statements

Registered number 2404092

For the year ended 31 December 2011

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## Directors' report

The directors present their annual report together with the unaudited financial statements for the year ended 31 December 2011

### Principal activities

The principal activity of the company was Building Hygiene Services, which ceased trading following the transfer of its trade and assets in 2010

### Business review

The company has not traded during the year as the trade and assets of Building Environmental Hygiene Limited were transferred into its parent company Planned Maintenance Engineering Limited, at book value, on 31 December 2010

### Results and dividends

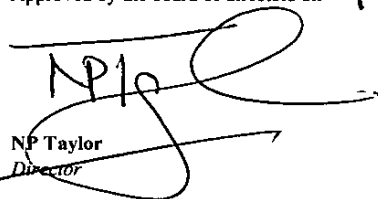
There was neither a profit nor loss in the year (2010 loss £189,000) The directors do not recommend the payment of a dividend (2010 £Nil)

### Directors

The directors serving during the year and subsequently were

KJ Booth	(resigned 31 December 2011)
E Mercer	(appointed 8 December 2011)
NP Taylor	
DR Shorrocks	(resigned 29 July 2011)

Approved by the board of directors on 9 July 2012 and signed on its behalf by

  
NP Taylor  
Director

24 Birch Street  
Wolverhampton  
WV1 4HY

**Profit and loss account**  
*for the year ended 31 December 2011*

	<i>Note</i>	<b>2011</b> <b>£000</b>	<b>2010</b> <b>£000</b>
<b>Turnover</b>	<i>1</i>	-	4,813
Cost of sales		-	(4,761)
<b>Gross profit</b>		-	52
Administrative expenses		-	(341)
<b>Operating loss</b>		-	(289)
Interest payable and similar charges	<i>5</i>	-	(6)
<b>Loss on ordinary activities before taxation</b>		-	(295)
Tax on loss on ordinary activities	<i>6</i>	-	106
<b>Loss for the financial year</b>	<i>10</i>	-	(189)

There is no difference between the results as disclosed in the profit and loss account and the results on an unmodified historical cost basis in either the current or preceding financial year

There were no recognised gains or losses in either the current or preceding financial year other than the profit or loss for those years

**Balance sheet**  
*at 31 December 2011*

	Note	£000	2011 £000	£000	2010 £000
<b>Current assets</b>					
Debtors	7	<u>1,689</u>		<u>1,689</u>	
		1,689		1,689	
Creditors amounts falling due within one year	8	<u>(288)</u>		<u>(288)</u>	
<b>Net current assets</b>			<b>1,401</b>		<b>1,401</b>
<b>Net assets</b>			<u><b>1,401</b></u>		<u><b>1,401</b></u>
<b>Capital and reserves</b>					
Called up share capital	9		<b>10</b>		<b>10</b>
Profit and loss account	10		<b>1,391</b>		<b>1,391</b>
<b>Equity shareholders' funds</b>	11		<u><b>1,401</b></u>		<u><b>1,401</b></u>

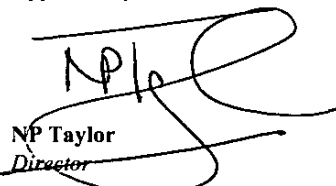
For the year ending 31 December 2011 the Company was entitled to the exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies

**Director's responsibilities**

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

Approved by the board of directors on 9 July 2012

  
NP Taylor  
Director

Company registered number 2404092

**Building Environmental Hygiene Limited**

**Notes**

*(forming part of the financial statements)*

**1 Principal accounting policies**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial information

**Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with applicable UK accounting standards

**Cash flow statement**

Under FRS 1 the company is exempt from the requirement to prepare a cash flow statement on the grounds that Carillion plc, the company's ultimate parent undertaking, includes the company's cash flows in its own published consolidated cash flow statement

**Turnover**

Turnover represents the net amount receivable, excluding value added tax, for goods and services supplied to all customers including fellow subsidiary undertakings. In respect of long term contracting activities, turnover reflects the value of work executed during the year. It also includes the company's proportion of work carried out by joint arrangements during the year.

All turnover and profits relate to support services provided in the United Kingdom.

**Taxation**

The charge for taxation is based on the result for each year and takes into account deferred taxation. Deferred tax assets or liabilities arise from timing differences between the recognition of gains and losses in the financial statements and their recognition in the tax computation which have arisen but not reversed by the balance sheet date, except as otherwise required by FRS 19. Liabilities are calculated on a non-discounted full provision basis. Assets are calculated on the same basis, but are recognised only to the extent that it is probable that they will be recovered.

Notes (continued)

**2 Loss on ordinary activities before taxation**

	2011 £000	2010 £000
Loss on ordinary activities before taxation is stated after charging		
Depreciation of tangible fixed assets	-	10
Operating lease rentals		
-Plant and machinery	-	560
-Other	-	20
Auditors' remuneration - audit work	-	1

The operating lease disclosure includes both long term commitments and short term plant and machinery rentals

The audit fee for the year ended 31 December 2011 amounting to £nil (2010 £1,400) was borne by Carillion Construction Limited, a fellow group subsidiary

Fees paid to the company's auditor, KPMG Audit Plc and its associates, for services other than the statutory audit of the company are not disclosed in these financial statements since the consolidated financial statements of the company's parent, Carillion plc, are required to disclose non-audit fees on a consolidated basis

**3 Staff numbers and costs**

The average number of persons employed by the company (including directors) during the year, analysed by category was as follows

	Number of employees	
	2011	2010
Contract based	-	81
Administration	-	12
	-	93

The aggregate payroll costs of these persons were as follows

	2011 £000	2010 £000
Wages and salaries	-	2,393
Social security costs	-	285
Pension costs	-	90
	-	2,768

**4 Directors' remuneration**

The directors neither received nor waived any remuneration during the year (2010 £Nil)

**5 Interest payable and similar charges**

	2011 £000	2010 £000
Interest payable to group undertakings	-	(6)
	-	(6)

Notes (continued)

**6. Tax on loss on ordinary activities**

**(a) Analysis of taxation credit in the year**

	2011 £000	2010 £000
<b>UK corporation tax</b>		
Current tax	-	(111)
Adjustment in respect of prior periods	-	5
<b>Total current taxation</b>	-	(106)
<b>Deferred taxation</b>		
Accelerated capital allowances	-	-
Adjustment in respect of prior periods	-	-
<b>Total deferred taxation</b>	-	-
<b>Total taxation on loss on ordinary activities</b>	-	(106)

**(b) Factors affecting the tax credit for the current year**

The current year tax credit for the year is higher (2010 higher) than the standard rate of 26.5% (2010 28%). The difference is explained below

	2011 £000	2010 £000
<b>Current tax reconciliation</b>		
Loss on ordinary activities before taxation	-	(295)
Tax on loss on ordinary activities at 26.5% (2010 28%)	-	(82)
Effects of		
Permanent differences	-	(64)
Non-taxable capital profits	-	33
Ineligible fixed asset movements	-	2
Adjustment in respect of previous periods	-	5
<b>Current tax credit for the year</b>	-	(106)

**(c) Factors that may affect future tax charges**

On 5 July 2011 the Finance (No 3) Act 2011 was substantively enacted, implementing from 1 April 2012 a reduction in the corporation tax rate from 26% to 25%. This was superseded by a further reduction to 24% also effective from 1 April 2012, which was announced in the 2012 Budget on 21 March 2012, and substantively enacted on 26 March 2012. Further 2% rate reductions over the next 2 years will reduce the UK corporation tax rate to 22%. This will reduce the company's future current tax charge accordingly.



**Notes (continued)**

**7. Debtors**

	<b>2011</b>	<b>2010</b>
	<b>£000</b>	<b>£000</b>
Amounts owed by group undertakings	<b>1,689</b>	<b>1,689</b>
	<b>1,689</b>	<b>1,689</b>

**8. Creditors Amounts falling due within one year**

	<b>2011</b>	<b>2010</b>
	<b>£000</b>	<b>£000</b>
Amounts owed to group undertakings	<b>288</b>	<b>288</b>
	<b>288</b>	<b>288</b>

**9. Called up share capital**

	<b>2011</b>	<b>2010</b>
	<b>£</b>	<b>£</b>
<b>Authorised</b>		
250,000 ordinary shares of £1	<b>250</b>	<b>250</b>
<b>Allotted, called up and fully paid</b>		
10,000 ordinary shares of £1 each	<b>10</b>	<b>10</b>

Notes (continued)

10. Reserves

	Profit and loss account £000
At beginning of year	1,391
Profit/(loss) for the financial year	-
At the end of the year	<u>1,391</u>

11 Reconciliation of movements in shareholders' funds

	2011 £000	2010 £000
Loss for the financial year	-	(189)
Net decrease in equity shareholders' funds	-	(189)
Equity shareholders' funds at the beginning of the year	1,401	1,590
Equity shareholders' funds at the end of the year	<u>1,401</u>	<u>1,401</u>

12. Controlling and parent companies

The company's controlling company is Carillion plc, its ultimate parent company, which is incorporated in Great Britain and registered in England and Wales

Copies of the group financial statements of Carillion plc are available from 24 Birch Street, Wolverhampton, WV1 4HY