

Company Registration No. 05720364 (England and Wales)

FLUE GAS TREATMENT LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2011

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FLUE GAS TREATMENT LIMITED

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FLUE GAS TREATMENT LIMITED

CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF FLUE GAS TREATMENT LIMITED FOR THE YEAR ENDED 31 JULY 2011

The following reproduces the text of the Accountants' Report prepared in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated financial statements set out on pages 2 to 5 have been prepared

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Flue Gas Treatment Limited for the year ended 31 July 2011 set out on pages 3 to 9 from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at [http //rulebook accaglobal com/](http://rulebook.accaglobal.com/)

This report is made solely to the Board of Directors of Flue Gas Treatment Limited, as a body, in accordance with the terms of our engagement letter dated 27 September 2011. Our work has been undertaken solely to prepare for your approval the financial statements of Flue Gas Treatment Limited and state those matters that we have agreed to state to the Board of Directors of Flue Gas Treatment Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [http //www accaglobal com/factsheet163](http://www.accaglobal.com/factsheet163). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Flue Gas Treatment Limited and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Flue Gas Treatment Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Flue Gas Treatment Limited. You consider that Flue Gas Treatment Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Flue Gas Treatment Limited. 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 statutory financial statements.

Walletts

Chartered Certified Accountants

2-12-11

Adventure Place
Hanley
Stoke on Trent
Staffordshire
ST1 3AF

FLUE GAS TREATMENT LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 JULY 2011

	Notes	2011 £	£	2010 £	£
Fixed assets					
Intangible assets	2		7,000		8,400
Tangible assets	2		2,590		2,786
			<u>9,590</u>		<u>11,186</u>
Current assets					
Stocks		4,400		2,832	
Debtors		4,217		8,672	
Cash at bank and in hand		30,732		9,377	
		<u>39,349</u>		<u>20,881</u>	
Creditors: amounts falling due within one year		<u>(62,540)</u>		<u>(49,857)</u>	
Net current liabilities			<u>(23,191)</u>		<u>(28,976)</u>
Total assets less current liabilities			<u>(13,601)</u>		<u>(17,790)</u>
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			<u>(13,701)</u>		<u>(17,890)</u>
Shareholders' funds			<u>(13,601)</u>		<u>(17,790)</u>

FLUE GAS TREATMENT LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED)

AS AT 31 JULY 2011

For the financial year ended 31 July 2011 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for 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 sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board for issue on 13/11/11



Mr R A Hope
Director

Company Registration No. 05720364

FLUE GAS TREATMENT LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2011

1 Accounting policies

1.1 Accounting convention

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

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated)

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts

1.4 Goodwill

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

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows

Computer equipment	3 years straight line
Fixtures, fittings and equipment	25% reducing balance

1.6 Revenue recognition

Revenue is recognised as earned when, and to the extent that, the firm obtains the right to consideration in exchange for its performance under these contracts. It is measured at the fair value of the right to consideration, which represents amounts chargeable to clients, including expenses and disbursements but excluding value added tax.

Revenue is generally recognised as contract activity progresses so that for incomplete contracts it reflects the partial performance of the contractual obligations. For such contracts the amount of revenue reflects the accrual of the right to consideration by reference to the value of work performed.

FLUE GAS TREATMENT LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2011

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 August 2010	14,000	4,255	18,255
Additions	-	720	720
At 31 July 2011	14,000	4,975	18,975
Depreciation			
At 1 August 2010	5,600	1,470	7,070
Charge for the year	1,400	915	2,315
At 31 July 2011	7,000	2,385	9,385
Net book value			
At 31 July 2011	7,000	2,590	9,590
At 31 July 2010	8,400	2,786	11,186

3 Share capital

	2011 £	2010 £
Allotted, called up and fully paid		
100 Ordinary shares of £1 each	100	100