

Company Registration No. 05720364 (England and Wales)

FLUE GAS TREATMENT LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2012

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 2012

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 2012 set out on pages 3 to 10 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/>.

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>. 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

15 November 2012

Chartered Certified Accountants

2-6 Adventure Place
Hanley
Stoke on Trent
Staffordshire
ST1 3AF

FLUE GAS TREATMENT LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 JULY 2012

	Notes	2012 £	£	2011 £	£
Fixed assets					
Intangible assets	2		5,600		7,000
Tangible assets	2		2,219		2,590
			<u>7,819</u>		<u>9,590</u>
Current assets					
Stocks		2,820		4,400	
Debtors		8,838		4,217	
Cash at bank and in hand		<u>16,115</u>		<u>30,732</u>	
		27,773		39,349	
Creditors: amounts falling due within one year		<u>(40,012)</u>		<u>(62,540)</u>	
Net current liabilities			<u>(12,239)</u>		<u>(23,191)</u>
Total assets less current liabilities			(4,420)		(13,601)
Provisions for liabilities			<u>(444)</u>		<u>-</u>
			<u>(4,864)</u>		<u>(13,601)</u>
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			<u>(4,964)</u>		<u>(13,701)</u>
Shareholders' funds			<u>(4,864)</u>		<u>(13,601)</u>

FLUE GAS TREATMENT LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED)

AS AT 31 JULY 2012

For the financial year ended 31 July 2012 the company was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 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 9 November 2012

Mr R A Hope

Director

Company Registration No. 05720364

FLUE GAS TREATMENT LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2012

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 2012

2	Fixed assets	Intangible assets	Tangible assets	Total
		£	£	£
	Cost			
	At 1 August 2011	14,000	4,975	18,975
	Additions	-	532	532
	At 31 July 2012	14,000	5,507	19,507
	Depreciation			
	At 1 August 2011	8,400	2,385	10,785
	Charge for the year	-	903	903
	At 31 July 2012	8,400	3,288	11,688
	Net book value			
	At 31 July 2012	5,600	2,219	7,819
At 31 July 2011	7,000	2,590	9,590	

3	Share capital	2012	2011
		£	£
	Allotted, called up and fully paid		
	100 Ordinary shares of £1 each	100	100

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.