

Company Registration No. SC373396 (Scotland)

**GRAHAM HYGIENE SERVICES LTD**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2012**

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COMPANIES HOUSE

# GRAHAM HYGIENE SERVICES LTD

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# GRAHAM HYGIENE SERVICES LTD

## ABBREVIATED BALANCE SHEET

AS AT 31 MARCH 2012

	Notes	2012 £	£	2011 £	£
<b>Fixed assets</b>					
Intangible assets	2	-		5,000	
Tangible assets	2	16,694		3,238	
			<u>16,694</u>		<u>8,238</u>
<b>Current assets</b>					
Stocks		500		500	
Debtors		50,794		34,516	
Cash at bank and in hand		8,206		13,165	
		<u>59,500</u>		<u>48,181</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(55,718)</u>		<u>(44,734)</u>	
<b>Net current assets</b>			<u>3,782</u>		<u>3,447</u>
<b>Total assets less current liabilities</b>			<u>20,476</u>		<u>11,685</u>
<b>Provisions for liabilities</b>			<u>(3,339)</u>		<u>(680)</u>
			<u>17,137</u>		<u>11,005</u>
<b>Capital and reserves</b>					
Called up share capital	3	60		60	
Profit and loss account		17,077		10,945	
<b>Shareholders' funds</b>			<u>17,137</u>		<u>11,005</u>

# **GRAHAM HYGIENE SERVICES LTD**

## **ABBREVIATED BALANCE SHEET (CONTINUED)**

**AS AT 31 MARCH 2012**

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For the financial year ended 31 March 2012 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 directors acknowledge their 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 25/06/2012



P McKenna  
Director

Company Registration No. SC373396

# GRAHAM HYGIENE SERVICES LTD

## NOTES TO THE ABBREVIATED ACCOUNTS

**FOR THE YEAR ENDED 31 MARCH 2012**

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### **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 Turnover**

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

#### **1.3 Goodwill**

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life which the directors estimate to be two years.

#### **1.4 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:

Plant and machinery	25% straight line
Computer equipment	25% straight line
Motor vehicles	25% straight line

#### **1.5 Stock**

Stock is valued at the lower of cost and net realisable value.

#### **1.6 Deferred taxation**

Deferred tax is provided in full on timing differences which result in an obligation at the balance sheet date to pay more tax, or right to pay less tax, at a future date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in the financial statements. Deferred tax assets are recognised to the extent that it is regarded as more likely than not they will be recovered. Deferred tax assets and liabilities are not discounted.

# GRAHAM HYGIENE SERVICES LTD

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2012

### 2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
<b>Cost</b>			
At 1 April 2011	10,000	4,318	14,318
Additions	-	19,383	19,383
At 31 March 2012	10,000	23,701	33,701
<b>Depreciation</b>			
At 1 April 2011	5,000	1,080	6,080
Charge for the year	5,000	5,927	10,927
At 31 March 2012	10,000	7,007	17,007
<b>Net book value</b>			
At 31 March 2012	-	16,694	16,694
At 31 March 2011	5,000	3,238	8,238

### 3 Share capital

	2012 £	2011 £
<b>Allotted, called up and fully paid</b>		
20 "A" Ordinary shares of £1 each	20	20
20 "B" Ordinary shares of £1 each	20	20
20 "C" Ordinary shares of £1 each	20	20
	60	60