

**REGISTERED NUMBER: 05076900 (England and Wales)**

**AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016  
FOR  
ARPADIS UK LIMITED**

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**for the Year Ended 31 December 2016**

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**ARPADIS UK LIMITED**

**COMPANY INFORMATION**

**for the Year Ended 31 December 2016**

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**DIRECTORS:**

C S Phoenix  
L Abergel

**REGISTERED OFFICE:**

2 Hilliards Court  
Chester Business Park  
Chester  
Cheshire  
CH4 9PX

**REGISTERED NUMBER:**

05076900 (England and Wales)

**AUDITORS:**

McLintocks Partnership Limited  
Chartered Accountants  
Statutory Auditors  
2 Hilliards Court  
Chester Business Park  
Chester  
Cheshire  
CH4 9PX

**STATEMENT OF FINANCIAL POSITION**  
**31 December 2016**

	Notes	2016 £	£	2015 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		12,650		19,252
<b>CURRENT ASSETS</b>					
Stocks		96,901		28,000	
Debtors	5	211,210		85,787	
Cash at bank and in hand		<u>27,269</u>		<u>54,911</u>	
		335,380		168,698	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>79,737</u>		<u>34,838</u>	
<b>NET CURRENT ASSETS</b>			<u>255,643</u>		<u>133,860</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			268,293		153,112
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(9,927)		(13,833)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(683)</u>		<u>(1,598)</u>
<b>NET ASSETS</b>			<u>257,683</u>		<u>137,681</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			65,000		65,000
Retained earnings	9		<u>192,683</u>		<u>72,681</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>257,683</u>		<u>137,681</u>

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 31 March 2017 and were signed on its behalf by:

C S Phoenix - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
for the Year Ended 31 December 2016

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**1. STATUTORY INFORMATION**

Arpadis UK Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover represents service charges and commission excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 20% on cost
Fixtures and fittings	- 10% on cost
Motor vehicles	- 33% on reducing balance
Computer equipment	- 33% on cost

Assets are capitalised if they have a useful life of more than one year

**Work in progress**

Work in progress is valued at the lower of cost and net realisable value and represents commissions work performed but not yet invoiced.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 December 2016**

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**2. ACCOUNTING POLICIES - continued**

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 5 (2015 - 5) .

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
for the Year Ended 31 December 2016

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 January 2016 and 31 December 2016	<u>33,634</u>
<b>DEPRECIATION</b>	
At 1 January 2016	14,382
Charge for year	<u>6,602</u>
At 31 December 2016	<u>20,984</u>
<b>NET BOOK VALUE</b>	
At 31 December 2016	<u>12,650</u>
At 31 December 2015	<u>19,252</u>

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Plant and machinery etc £
<b>COST</b>	
At 1 January 2016 and 31 December 2016	<u>20,000</u>
<b>DEPRECIATION</b>	
At 1 January 2016	4,950
Charge for year	<u>4,966</u>
At 31 December 2016	<u>9,916</u>
<b>NET BOOK VALUE</b>	
At 31 December 2016	<u>10,084</u>
At 31 December 2015	<u>15,050</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
for the Year Ended 31 December 2016

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016	2015
	£	£
Amounts owed by group undertakings	205,209	70,000
Other debtors	6,001	15,787
	<u>211,210</u>	<u>85,787</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016	2015
	£	£
Hire purchase contracts	3,906	3,003
Trade creditors	4,811	1,824
Taxation and social security	44,090	23,525
Other creditors	26,930	6,486
	<u>79,737</u>	<u>34,838</u>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2016	2015
	£	£
Hire purchase contracts	<u>9,927</u>	<u>13,833</u>

**8. SECURED DEBTS**

The following secured debts are included within creditors:

	2016	2015
	£	£
Hire purchase contracts	<u>13,833</u>	<u>-</u>

The bank overdraft facility is secured by a debenture dated 19 May 2009.

The hire purchase liability is secured in the asset concerned

**9. RESERVES**

	Retained earnings £
At 1 January 2016	72,681
Profit for the year	<u>120,002</u>
At 31 December 2016	<u>192,683</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 December 2016**

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**10. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006**

The Report of the Auditors was unqualified.

Michael Caputo FCA (Senior Statutory Auditor)  
for and on behalf of McLintocks Partnership Limited

**11. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 December 2016 and 31 December 2015:

	2016 £	2015 £
<b>C S Phoenix</b>		
Balance outstanding at start of year	10,000	-
Amounts advanced	-	10,000
Amounts repaid	(10,000)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>-</u>	<u>10,000</u>

**12. ULTIMATE CONTROLLING PARTY**

The controlling party is Arpadis Benelux NV.

The ultimate controlling party is Arpadis Suisse AG.

**13. TRANSITION TO FRS 102**

This is the first year in which the financial statements have been prepared under FRS 102. No adjustments are considered necessary between the profit and loss account and balance sheet prepared under former UK GAAP with those prepared under FRS 102.

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.