

**ENVIRON CONSULTANTS LIMITED**  
**Unaudited Financial Statements**  
**For the financial year ended 31 December 2021**  
**Pages for filing with the registrar**

**ENVIRON CONSULTANTS LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**For the financial year ended 31 December 2021**

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**ENVIRON CONSULTANTS LIMITED**  
**COMPANY INFORMATION**  
**For the financial year ended 31 December 2021**

**DIRECTORS**

S Rowbottom

P Rowbottom

**REGISTERED OFFICE**

Unit 4

Watford Bridge Industrial Estate Watford Bridge Road

New Mills

High Peak

Derbyshire

SK22 4HJ

United Kingdom

**COMPANY NUMBER**

06470071 (England and Wales)

**CHARTERED ACCOUNTANTS**

Bishop Fleming LLP

1-3 College Yard

Worcester

WR1 2LB

**ENVIRON CONSULTANTS LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**As at 31 December 2021**

	<b>Note</b>	<b>31.12.2021</b>	<b>31.12.2020</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	3	985,178	971,956
		<b>985,178</b>	<b>971,956</b>
<b>Current assets</b>			
Stocks		178,968	216,823
Debtors	4	1,902,998	1,827,871
Cash at bank and in hand		19,195	32,334
		<b>2,101,161</b>	<b>2,077,028</b>
<b>Creditors</b>			
Amounts falling due within one year	5	( 1,846,064)	( 2,059,868)
		<b>255,097</b>	<b>17,160</b>
<b>Net current assets</b>			
		<b>1,240,275</b>	<b>989,116</b>
<b>Creditors</b>			
Amounts falling due after more than one year	6	( 493,478)	( 358,837)
Provisions for liabilities		0	( 35,207)
		<b>746,797</b>	<b>595,072</b>
<b>Net assets</b>			
		<b>746,797</b>	<b>595,072</b>
<b>Capital and reserves</b>			
Called-up share capital		10,000	10,000
Profit and loss account		736,797	585,072
		<b>746,797</b>	<b>595,072</b>
<b>Total shareholders' funds</b>			
		<b>746,797</b>	<b>595,072</b>

For the financial year ending 31 December 2021 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the Company to obtain an audit of its financial statements for the financial year in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements; and
- These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and a copy of the Profit and Loss Account has not been delivered.

The financial statements of Environ Consultants Limited (registered number: 06470071) were approved and authorised for issue by the Board of Directors on 17 January 2022. They were signed on its behalf by:

S Rowbottom  
Director

**ENVIRON CONSULTANTS LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the financial year ended 31 December 2021**

## **1. Accounting policies**

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding financial year, unless otherwise stated.

### **General information and basis of accounting**

Environ Consultants Limited (the Company) is a private company, limited by shares, incorporated in the United Kingdom under the Companies Act 2006 and is registered in England and Wales. The address of the Company's registered office is Unit 4, Watford Bridge Industrial Estate Watford Bridge Road, New Mills, High Peak, Derbyshire, SK22 4HJ, United Kingdom.

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value, and in accordance with Section 1A of Financial Reporting Standard 102 (FRS 102) 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime.

The financial statements are presented in pounds sterling which is the functional currency of the company and rounded to the nearest £.

### **Going concern**

The directors have assessed the Statement of Financial Position and likely future cash flows at the date of approving these financial statements. The directors have a reasonable expectation that the Company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

### **Foreign currency**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the Statement of Financial Position date are reported at the rates of exchange prevailing at that date.

Exchange differences are recognised in the Statement of Comprehensive Income in the period in which they arise except for exchange differences arising on gains or losses on non-monetary items which are recognised in the Statement of Comprehensive Income.

### **Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Turnover is recognised when the significant risks and rewards are considered to have been transferred to the customer.

### **Interest income**

Interest income is recognised when it is probable that the economic benefits will flow to the Company and the amount of revenue can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

### **Employee benefits**

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*Defined contribution schemes*

The Company operates a defined contribution scheme. The amount charged to the Statement of Comprehensive Income in respect of pension costs and other post-retirement benefits is the contributions payable in the financial year. Differences between contributions payable in the financial year and contributions actually paid are included as either accruals or prepayments in the Statement of Financial Position.

**Finance costs**

Finance costs are charged to the Statement of Comprehensive Income over the term of the debt using the effective interest method so the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

**Taxation**

*Current tax*

Current tax is provided at amounts expected to be paid (or recoverable) using the tax rates and laws that have been enacted or substantively enacted at the Statement of Financial Position date.

**Tangible fixed assets**

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment property and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line basis over its expected useful life, as follows:

Plant and machinery	10	years	straight line
Vehicles	4	years	straight line
Fixtures and fittings	5	years	straight line
Computer equipment	5	years	straight line

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

**Borrowing costs**

Borrowing costs that are directly attributable to acquisition, construction or production of qualifying assets, that are capitalised as part of the cost of those assets. Capitalisation begins when both finance costs and expenditures for the asset are being incurred and activities that are necessary to get the asset ready for use are in progress. Capitalisation ceases when substantially all the activities that are necessary to get the asset ready for use are complete.

All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

**Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to sell, which is equivalent to the net realisable value. Cost includes materials, direct labour and an attributable proportion of manufacturing overheads based on normal levels of activity. Cost is calculated using the FIFO (first-in, first-out) method. Provision is made for obsolete, slow-moving or defective items where appropriate.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

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**Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts, except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

**Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in creditors: amounts falling due within one year.

**Trade and other creditors**

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

**Financial instruments**

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities.

Financial assets and liabilities are only offset in the Balance Sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Company intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

**Provisions**

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the Statement of Financial Position date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

**Dividends**

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

**2. Employees**

	<b>31.12.2021</b>	<b>31.12.2020</b>
	<b>Number</b>	<b>Number</b>
Monthly average number of persons employed by the Company during the year, including directors	20	21

**ENVIRON CONSULTANTS LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**3. Tangible assets**

	<b>Plant and machinery</b>	<b>Vehicles</b>	<b>Fixtures and fittings</b>	<b>Computer equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
At 01 January 2021	1,258,574	691,780	127,720	40,302	2,118,376
Additions	109,512	161,564	0	7,008	278,084
Disposals	( 292,588)	( 147,118)	( 91,351)	( 26,274)	( 557,331)
<b>At 31 December 2021</b>	<b>1,075,498</b>	<b>706,226</b>	<b>36,369</b>	<b>21,036</b>	<b>1,839,129</b>
<b>Accumulated depreciation</b>					
At 01 January 2021	773,874	214,829	121,057	36,660	1,146,420
Charge for the financial year	103,900	133,051	6,111	2,531	245,593
Disposals	( 292,588)	( 127,849)	( 91,351)	( 26,274)	( 538,062)
<b>At 31 December 2021</b>	<b>585,186</b>	<b>220,031</b>	<b>35,817</b>	<b>12,917</b>	<b>853,951</b>
<b>Net book value</b>					
<b>At 31 December 2021</b>	<b>490,312</b>	<b>486,195</b>	<b>552</b>	<b>8,119</b>	<b>985,178</b>
At 31 December 2020	484,700	476,951	6,663	3,642	971,956

**4. Debtors**

	<b>31.12.2021</b>	<b>31.12.2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	304,538	263,422
Amounts owed by Group undertakings	593,553	572,464
Amounts owed by directors	406,014	357,660
Prepayments and accrued income	121,937	284,566
Deferred tax asset	156,878	0
Other debtors	320,078	349,759
	<b>1,902,998</b>	<b>1,827,871</b>



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**5. Creditors: amounts falling due within one year**

	<b>31.12.2021</b>	<b>31.12.2020</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	394,755	0
Trade creditors	736,386	797,903
Amounts owed to Group undertakings	837	1,856
Other creditors	26,401	0
Accruals and deferred income	204,273	832,088
Other taxation and social security	331,471	303,280
Obligations under finance leases and hire purchase contracts	151,941	124,741
	<b>1,846,064</b>	<b>2,059,868</b>

**6. Creditors: amounts falling due after more than one year**

	<b>31.12.2021</b>	<b>31.12.2020</b>
	<b>£</b>	<b>£</b>
Bank loans	73,024	0
Other creditors	420,454	358,837
	<b>493,478</b>	<b>358,837</b>

There are no amounts included above in respect of which any security has been given by the small entity.

**7. Related party transactions**

**Transactions with the entity's directors**

	<b>31.12.2021</b>	<b>31.12.2020</b>
	<b>£</b>	<b>£</b>
Amounts owed by directors	406,014	357,660

Advances were made to the directors during the year totalling £80,007. Repayments were made totalling £38,680. Interest has been charged at a rate of 2.25%/2% totalling £7,027. The amount outstanding at the year end was £406,014

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.