

# YGS Environmental Consultants Limited

Annual Report and Unaudited Financial Statements  
for the Year Ended 30 June 2022

Houndiscombe Consultants Limited  
T/A Condry Mathias Chartered Accountants  
6 Houndiscombe Road  
Plymouth  
Devon  
PL4 6HH

# **YGS Environmental Consultants Limited**

## **Contents**

Company Information	<u>1</u>
Accountants' Report	<u>2</u>
Balance Sheet	<u>3</u>
Notes to the Unaudited Financial Statements	<u>4 to 7</u>

# **YGS Environmental Consultants Limited**

## **Company Information**

<b>Directors</b>	Mr S Warren-Brown Mr A G King Mr T W James
<b>Registered office</b>	6 Houndiscombe Road Plymouth Devon PL4 6HH
<b>Accountants</b>	Houndiscombe Consultants Limited T/A Condy Mathias Chartered Accountants 6 Houndiscombe Road Plymouth Devon PL4 6HH

**Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited  
Statutory Accounts of  
YGS Environmental Consultants Limited  
for the Year Ended 30 June 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of YGS Environmental Consultants Limited for the year ended 30 June 2022 as set out on pages 3 to 7 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/regulation>.

This report is made solely to the Board of Directors of YGS Environmental Consultants Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of YGS Environmental Consultants Limited and state those matters that we have agreed to state to the Board of Directors of YGS Environmental Consultants Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than YGS Environmental Consultants Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that YGS Environmental Consultants Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of YGS Environmental Consultants Limited. You consider that YGS Environmental Consultants 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 accounts of YGS Environmental Consultants 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 accounts.

.....  
Houndiscombe Consultants Limited  
T/A Condry Mathias Chartered Accountants  
6 Houndiscombe Road  
Plymouth  
Devon  
PL4 6HH

1 December 2022

# YGS Environmental Consultants Limited

(Registration number: 13057560)

## Balance Sheet as at 30 June 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	1,266	-
<b>Current assets</b>			
Debtors	<u>5</u>	68,275	32,614
Cash at bank and in hand		19,962	7,728
		<u>88,237</u>	<u>40,342</u>
<b>Creditors: Amounts falling due within one year</b>	<u>6</u>	<u>(40,926)</u>	<u>(29,583)</u>
<b>Net current assets</b>		<u>47,311</u>	<u>10,759</u>
<b>Total assets less current liabilities</b>		48,577	10,759
<b>Provisions for liabilities</b>		<u>(240)</u>	<u>-</u>
<b>Net assets</b>		<u>48,337</u>	<u>10,759</u>
<b>Capital and reserves</b>			
Called up share capital		200	200
Profit and loss account		<u>48,137</u>	<u>10,559</u>
<b>Shareholders' funds</b>		<u>48,337</u>	<u>10,759</u>

For the financial year ending 30 June 2022 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 accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 1 December 2022 and signed on its behalf by:

.....  
Mr A G King  
Director

# **YGS Environmental Consultants Limited**

## **Notes to the Unaudited Financial Statements for the Year Ended 30 June 2022**

### **1 General information**

The company is a private company limited by share capital, incorporated in England.

The address of its registered office is:

6 Houndiscombe Road  
Plymouth  
Devon  
PL4 6HH  
United Kingdom

The principal place of business is:

Elfordleigh Nursery  
Larch Grove  
Nr Plympton  
Plymouth  
Devon  
PL7 5EB

These financial statements were authorised for issue by the Board on 1 December 2022.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

#### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

#### **Tax**

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

## **YGS Environmental Consultants Limited**

### **Notes to the Unaudited Financial Statements for the Year Ended 30 June 2022**

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.

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

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference.

#### **Tangible assets**

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### **Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixtures and Fittings	25% Reducing Balance Method
Computer Equipment	33% Straight Line Method

#### **Defined contribution pension obligation**

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

### **3 Staff numbers**

The average number of persons employed by the company (including directors) during the year, was 4 (2021 - 4).

# YGS Environmental Consultants Limited

## Notes to the Unaudited Financial Statements for the Year Ended 30 June 2022

### 4 Tangible assets

	<b>Furniture, fittings and equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>		
Additions	1,551	1,551
At 30 June 2022	1,551	1,551
<b>Depreciation</b>		
Charge for the year	285	285
At 30 June 2022	285	285
<b>Carrying amount</b>		
At 30 June 2022	1,266	1,266

### 5 Debtors

	<b>2022 £</b>	<b>2021 £</b>
<b>Note</b>		
Trade debtors	48,244	17,789
Amounts owed by group undertakings and undertakings in which the company has a participating interest	14,000	14,000
Other debtors	6,031	825
	68,275	32,614

### 6 Creditors

#### Creditors: amounts falling due within one year

	<b>2022 £</b>	<b>2021 £</b>
<b>Due within one year</b>		
Trade creditors	8,111	1,371
Taxation and social security	30,676	13,108
Accruals and deferred income	1,893	1,304
Other creditors	246	13,800
	40,926	29,583



# **YGS Environmental Consultants Limited**

## **Notes to the Unaudited Financial Statements for the Year Ended 30 June 2022**

### **7 Parent and ultimate parent undertaking**

The company's immediate parent is Your Greener Solutions, incorporated in England.

The ultimate controlling party is Mr S Warren-Brown.

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.