REGISTERED NUMBER: 01723607 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 May 2022

for

Environmental & Technical Services Limited

Environmental & Technical Services Limited (Registered number: 01723607)

Contents of the Financial Statements for the Year Ended 31 MAY 2022

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

Environmental & Technical Services Limited

Company Information for the Year Ended 31 MAY 2022

DIRECTORS:	M Leake T Leake
SECRETARY:	T Leake
REGISTERED OFFICE:	Suite 2C, Brosnan House 175 Darkes Lane Potters Bar Hertfordshire EN6 1BW
REGISTERED NUMBER:	01723607 (England and Wales)
ACCOUNTANTS:	The Greene Partnership LLP Chartered Accountants Suite 2C, Brosnan House 175 Darkes Lane Potters Bar Hertfordshire EN6 1BW

Environmental & Technical Services Limited (Registered number: 01723607)

Balance Sheet
31 MAY 2022

	Notes	31.5.22 £	£	31.5.21 £	£
FIXED ASSETS					
Tangible assets	4		656,995		633,575
CURRENT ASSETS					
Stocks	5	117,510		98,632	
Debtors	6	1,217,089		783,443	
Cash at bank		437,588		191,712	
		1,772,187		1,073,787	
CREDITORS					
Amounts falling due within one year	7	920,359		648,150	
NET CURRENT ASSETS			851,828		425,637
TOTAL ASSETS LESS CURRENT LIABILITIES			1,508,823		1,059,212
CREDITORS					
Amounts falling due after more than one year	8		(52,414)		(124,121)
PROVISIONS FOR LIABILITIES	10		(124,829)		(120,379)
NET ASSETS			1,331,580		814,712
CAPITAL AND RESERVES					
Called up share capital	11		5,000		5,000
Share premium			25,779		25,779
Retained earnings			1,300,801		783,933
SHAREHOLDERS' FUNDS			1,331,580		814,712

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each 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 financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 MAY 2022

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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 and authorised for issue on 1 March 2023 and were signed on its behalf by:

T Leake - Director

1. STATUTORY INFORMATION

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

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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 shorter.

Plant and machinery - a mixture of 15% on reducing balance and 10% straight line
Fixtures, fittings and equipment - 15% on reducing balance
Motor vehicles - 25% on reducing balance

Stocks
Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

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 balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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.

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2. ACCOUNTING POLICIES - continued

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.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 20 (2021 - 19) .

4. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Fixtures, fittings & equipment £	Motor vehicles £	Totals £
COST					
At 1 June 2021	18,188	501,066	152,479	596,578	1,268,311
Additions	-	155,553	3,500	86,499	245,552
Disposals	-	(83,074)	-	(144,956)	(228,030)
At 31 May 2022	18,188	573,545	155,979	538,121	1,285,833
DEPRECIATION					
At 1 June 2021	18,188	213,185	132,344	271,019	634,736
Charge for year	-	35,814	3,545	83,787	123,146
Eliminated on disposal	-	(14,088)	-	(114,956)	(129,044)
At 31 May 2022	18,188	234,911	135,889	239,850	628,838
NET BOOK VALUE					
At 31 May 2022	-	338,634	20,090	298,271	656,995
At 31 May 2021	-	287,881	20,135	325,559	633,575

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4. TANGIBLE FIXED ASSETS - continued

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

	Motor vehicles £
COST	
At 1 June 2021	413,262
Transfer to ownership	(71,179)
At 31 May 2022	342,083
DEPRECIATION	
At 1 June 2021	137,772
Charge for year	61,366
Transfer to ownership	(41,151)
At 31 May 2022	157,987
NET BOOK VALUE	
At 31 May 2022	184,096
At 31 May 2021	275,490

5. STOCKS

	31.5.22 £	31.5.21 £
Materials	22,628	12,752
Work-in-progress	94,882	85,880
	117,510	98,632

6. DEBTORS

	31.5.22 £	31.5.21 £
Amounts falling due within one year:		
Trade debtors	512,330	451,599
Other debtors	1,600	3,400
Taxation	340,716	5,000
Directors' loan	17,406	17,406
Prepayments	40,037	1,038
	912,089	478,443
Amounts falling due after more than one year:		
Sundry loans	305,000	305,000
Aggregate amounts	1,217,089	783,443

continued...

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.22	31.5.21
	£	£
Bank loans	-	50,000
Hire purchase contracts	71,056	94,099
Trade creditors	308,007	136,187
Tax	41,402	43,847
Social security and other taxes	89,743	25,591
VAT	184,867	118,467
Deferred income	209,877	165,267
Accrued expenses	15,407	14,692
	920,359	648,150

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.5.22	31.5.21
	£	£
Hire purchase contracts	52,414	124,121

9. SECURED DEBTS

The following secured debts are included within creditors:

	31.5.22	31.5.21
	£	£
Hire purchase contracts	123,470	218,220

The hire purchase contracts are secured on the assets concerned.

10. PROVISIONS FOR LIABILITIES

	31.5.22	31.5.21
	£	£
Deferred tax		
Accelerated capital allowances	124,829	120,379

	Deferred tax
	£
Balance at 1 June 2021	120,379
Provided during year	4,450
Balance at 31 May 2022	124,829

11. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.5.22	31.5.21
			£	£
5,000	Ordinary	£1	5,000	5,000

continued...

12. RELATED PARTY DISCLOSURES

Autopilot Limited

A company in which M Leake is a director and shareholder.

During the year the company paid rent totalling £50,400 (2021: £50,400) for the use of premises under the beneficial ownership of Autopilot Limited.

T Leake

During the year the company paid rent totalling £80,745 (2021: £80,745) for the use of premises under the beneficial ownership of the director, T Leake.

At the start of the year there was a loan outstanding from T Leake of £17,406. There was no movement in the loan account during the year and the amount of £17,406 was still outstanding at 31 May 2022.

At the start of the year there was a loan outstanding of £305,000 from Gelsha Properties Limited, a company in which T Leake's daughters are directors and controlling shareholders.The amount of £305,000 was still outstanding at 31 May 2022.

ETS IMS Limited

A company in which T Leake is a director and shareholder.

During the year the company the company charges ETS IMS Limited an administration charge totalling £6,000 (2021: £6,000).

	31.5.22 £	31.5.21 £
Amount due from/(to) related party at balance sheet date		
Autopilot Limited		
A company in which M Leake is a director and shareholder.	(5,040)	(5,040)
T Leake	17,406	17,406
ETS IMS Limited		
A company in which T Leake is a director and shareholder.	2,498	2,416

13. ULTIMATE CONTROLLING PARTY

The controlling party is M Leake.

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.