REGISTERED NUMBER: 01723607 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 May 2025

for

Environmental & Technical Services Limited

Environmental & Technical Services Limited (Registered number: 01723607)

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Environmental & Technical Services Limited

Company Information for the Year Ended 31 MAY 2025

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:	BBK Partnership Limited 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 2025

	Notes	31.5.25 £	£	31.5.24 £	£
FIXED ASSETS					
Tangible assets	4		632,892		622,179
CURRENT ASSETS					
Stocks	5	125,835		133,860	
Debtors	6	1,014,466		924,470	
Cash at bank		769,129		256,838	
		1,909,430		1,315,168	
CREDITORS					
Amounts falling due within one year	7	947,479		527,020	
NET CURRENT ASSETS			961,951		788,148
TOTAL ASSETS LESS CURRENT LIABILITIES			1,594,843		1,410,327
CREDITORS					
Amounts falling due after more than one year	8		(22,472)		(49,439)
PROVISIONS FOR LIABILITIES	10		(158,223)		(153,861)
NET ASSETS			1,414,148		1,207,027
CAPITAL AND RESERVES					
Called up share capital	11		5,000		5,000
Share premium			25,779		25,779
Retained earnings			1,383,369		1,176,248
SHAREHOLDERS' FUNDS			1,414,148		1,207,027

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2025 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 2025

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 12 February 2026 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 23 (2024 - 23) .

4. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Fixtures, fittings & equipment £	Motor vehicles £	Totals £
COST					
At 1 June 2024	18,188	499,074	179,721	744,045	1,441,028
Additions	-	162,724	18,051	36,211	216,986
Disposals	-	(56,253)	-	(57,790)	(114,043)
At 31 May 2025	18,188	605,545	197,772	722,466	1,543,971
DEPRECIATION					
At 1 June 2024	18,188	258,946	145,278	396,437	818,849
Charge for year	-	47,232	7,875	91,384	146,491
Eliminated on disposal	-	(14,756)	-	(39,505)	(54,261)
At 31 May 2025	18,188	291,422	153,153	448,316	911,079
NET BOOK VALUE					
At 31 May 2025	-	314,123	44,619	274,150	632,892
At 31 May 2024	-	240,128	34,443	347,608	622,179

continued...

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 2024	141,421
Transfer to ownership	(30,521)
At 31 May 2025	110,900
DEPRECIATION	
At 1 June 2024	48,589
Charge for year	20,794
Transfer to ownership	(20,864)
At 31 May 2025	48,519
NET BOOK VALUE	
At 31 May 2025	62,381
At 31 May 2024	92,832

5. **STOCKS**

	31.5.25 £	31.5.24 £
Materials	24,343	29,462
Work-in-progress	101,492	104,398
	125,835	133,860

6. **DEBTORS**

	31.5.25 £	31.5.24 £
Amounts falling due within one year:		
Trade debtors	644,146	510,977
Other debtors	750	750
Taxation	5,000	5,000
Directors' loan	7,589	56,983
Prepayments	49,181	45,360
	706,666	619,070
Amounts falling due after more than one year:		
Sundry loans	307,800	305,400
Aggregate amounts	1,014,466	924,470

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7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.25	31.5.24
	£	£
Hire purchase contracts	26,966	32,576
Trade creditors	291,683	130,441
Tax	57,999	-
Social security and other taxes	37,590	31,327
VAT	235,063	114,471
Deferred income	279,003	199,971
Accrued expenses	19,175	18,234
	947,479	527,020

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

	31.5.25	31.5.24
	£	£
Hire purchase contracts	22,472	49,439

9. SECURED DEBTS

The following secured debts are included within creditors:

	31.5.25	31.5.24
	£	£
Hire purchase contracts	49,438	82,015

The hire purchase contracts are secured on the assets concerned.

10. PROVISIONS FOR LIABILITIES

	31.5.25	31.5.24
	£	£
Deferred tax		
Accelerated capital allowances	158,223	153,861

	Deferred tax
	£
Balance at 1 June 2024	153,861
Provided during year	4,362
Balance at 31 May 2025	158,223

11. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.5.25	31.5.24
			£	£
5,000	Ordinary	£1	5,000	5,000

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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 (2024: £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 (2024: £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 £56,983.This amount was fully repaid during the year. A further advance was made during the year, leaving a balance of £7,589 outstanding at 31 May 2025. This amount has been repaid to the company after the year end.

During the year the company paid rent totalling £7,574 for the use of premises to Gelsha Properties Limited, a company in which T Leake's daughters are directors and controlling shareholders. At the start of the year there was a loan outstanding of £305,400 from Gelsha Properties Limited. During the year, there was movement totalling £2,400 in the account. The amount of £307,800 was outstanding at 31 May 2025.

ETS IMS Limited

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

During the year the company charged ETS IMS Limited an administration charge totalling £6,000 (2024: £6,000).

	31.5.25 £	31.5.24 £
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	7,589	56,983
ETS IMS Limited		
A company in which T Leake is a director and shareholder.	515	1,171

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.