

Company Registration No. 01504862 (England and Wales)

**ENVIROTEC LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2015**

FRIDAY



\*A4L38R7S\*

A08

27/11/2015

#130

COMPANIES HOUSE

**ENVIROTEC LIMITED****INDEPENDENT AUDITORS' REPORT TO ENVIROTEC LIMITED  
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

---

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Envirotec Limited for the year ended 28 February 2015 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company in accordance with Chapter 10 of Part 15 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

**James Paul Shaw (Senior Statutory Auditor)**  
**for and on behalf of Myers Clark**

24 November 2015

**Chartered Accountants**  
**Statutory Auditor**

Egale 1  
80 St Albans Road  
Watford  
Hertfordshire  
WD17 1DL

**ENVIROTEC LIMITED****ABBREVIATED BALANCE SHEET****AS AT 28 FEBRUARY 2015**

	Notes	2015 £	£	2014 £	£
<b>Fixed assets</b>					
Tangible assets	2		1,416,192		1,466,797
<b>Current assets</b>					
Stocks		166,724		121,321	
Debtors		1,619,738		3,222,389	
Cash at bank and in hand		67,024		8,561	
		<u>1,853,486</u>		<u>3,352,271</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(627,411)</u>		<u>(844,488)</u>	
<b>Net current assets</b>			1,226,075		2,507,783
<b>Total assets less current liabilities</b>			<u>2,642,267</u>		<u>3,974,580</u>
<b>Provisions for liabilities</b>			<u>(22,800)</u>		<u>(25,617)</u>
			<u>2,619,467</u>		<u>3,948,963</u>
<b>Capital and reserves</b>					
Called up share capital	3	10,000		10,000	
Revaluation reserve		205,323		205,323	
Profit and loss account		2,404,144		3,733,640	
<b>Shareholders' funds</b>			<u>2,619,467</u>		<u>3,948,963</u>

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 24 November 2015



C Lister  
Director



A Watson  
Director

Company Registration No. 01504862

**ENVIROTEC LIMITED****NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 28 FEBRUARY 2015****1 Accounting policies****1.1 Accounting convention**

The financial statements are prepared under the historical cost convention modified to include the revaluation of freehold land and buildings and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**1.2 Compliance with accounting standards**

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

**1.3 Turnover**

Turnover represents amounts receivable for goods and services net of VAT and trade discounts. Goods and services are recognised in the financial statements as they are provided.

Rental income represents amounts receivable net of VAT and is recognised evenly over the period to which the rent relates.

**1.4 Tangible fixed assets and depreciation**

Depreciation is calculated to write down the cost or valuation less estimated residual value of all tangible fixed assets, except freehold land, over their expected useful lives. The rates and periods generally applicable are:

Freehold land and buildings	straight line over 50 years
Plant and machinery	15% on reducing balance
Fixtures, fittings & equipment	15% on reducing balance
Motor vehicles	25% straight line

Investment properties are included in the balance sheet at their open market value. Depreciation is provided only on those investment properties which are leasehold and where the unexpired lease term is less than 20 years.

Although this accounting policy is in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), it is a departure from the general requirement of the Companies Act 2006 for all tangible assets to be depreciated. In the opinion of the directors compliance with the standard is necessary for the financial statements to give a true and fair view. Depreciation or amortisation is only one of many factors reflected in the annual valuation and the amount of this which might otherwise have been charged cannot be separately identified or quantified.

**1.5 Stock and work in progress**

Raw materials are stated at the lower of cost and net realisable value. Component stock manufactured in-house is valued at cost of materials plus attributable labour.

Work in progress is valued at selling price less product group margin adjusted for proportion complete.

Finished goods are valued at selling price less product group margin.

**1.6 Deferred taxation**

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

No provision has been made for deferred tax on gains recognised on revaluing property to its market value as account is taken of any indexation allowance arising on the gain.

**ENVIROTEC LIMITED****NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 28 FEBRUARY 2015****1 Accounting policies (Continued)****1.7 Foreign currency translation**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

**2 Fixed assets****Tangible assets**

	<b>£</b>
<b>Cost or valuation</b>	
At 1 March 2014	2,275,018
Additions	17,716
	<u>2,292,734</u>
At 28 February 2015	<u>2,292,734</u>
<b>Depreciation</b>	
At 1 March 2014	808,221
Charge for the year	68,321
	<u>876,542</u>
At 28 February 2015	<u>876,542</u>
<b>Net book value</b>	
At 28 February 2015	<u>1,416,192</u>
At 28 February 2014	<u>1,466,797</u>

<b>3 Share capital</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid</b>		
10,000 Ordinary shares of £1 each	<u>10,000</u>	<u>10,000</u>

**4 Ultimate parent company**

The parent company is Crossco (820) Limited, a company registered in England and Wales.