

**Registered number**  
**02682990**  
**(England and Wales)**

**Genta Environmental Limited**

**Unaudited Filleted Accounts**  
**for the year ended 31 October 2020**

***KJA Kilner Johnson Limited***  
***Chartered Accountants***  
***Cleckheaton***



## Genta Environmental Limited

### Balance Sheet as at 31 October 2020

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	3	453,630	370,630
<b>Current assets</b>			
Stocks		83,874	95,581
Debtors	4	482,932	556,357
Cash at bank and in hand		586,364	395,927
		<u>1,153,170</u>	<u>1,047,865</u>
<b>Creditors: amounts falling due within one year</b>	5	(262,631)	(321,599)
<b>Net current assets</b>		<u>890,539</u>	<u>726,266</u>
<b>Total assets less current liabilities</b>		<u>1,344,169</u>	<u>1,096,896</u>
<b>Provisions for liabilities</b>		(86,189)	(70,420)
<b>Net assets</b>		<u>1,257,980</u>	<u>1,026,476</u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		1,257,978	1,026,474
<b>Shareholders' funds</b>		<u>1,257,980</u>	<u>1,026,476</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

**Registered Number:**

**02682990**

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**R G Reedman**

**Director**

Approved by the Board on 27 November 2020

Notes to the accounts for the year ended 31 October 2020

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1 Accounting policies

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102 1A, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life, as follows:

Plant and machinery	25% Reducing balance
Fixtures, fittings, tools and equipment	25% Reducing balance
Motor vehicles	25% Reducing balance

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

### ***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. 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, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

### ***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

### ***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

## **2 Employees**

	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>22</u>	<u>20</u>

## **3 Tangible fixed assets**

	<b>Land and buildings</b>	<b>Plant and machinery</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 November 2019	36,418	644,137	454,584	1,135,139
Additions	-	18,013	273,339	291,352
Disposals	-	-	(251,642)	(251,642)
At 31 October 2020	<u>36,418</u>	<u>662,150</u>	<u>476,281</u>	<u>1,174,849</u>
<b>Depreciation</b>				
At 1 November 2019	36,418	506,158	221,933	764,509
Charge for the year	-	38,237	90,420	128,657
On disposals	-	-	(171,947)	(171,947)
At 31 October 2020	<u>36,418</u>	<u>544,395</u>	<u>140,406</u>	<u>721,219</u>
<b>Net book value</b>				
At 31 October 2020	<u>-</u>	<u>117,755</u>	<u>335,875</u>	<u>453,630</u>
At 31 October 2019	-	137,979	232,651	370,630

<b>4 Debtors</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade debtors	416,722	529,694
Other debtors	66,210	26,663
	<u>482,932</u>	<u>556,357</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade creditors	30,305	100,426
Other taxes and social security costs	102,145	115,293
Other creditors	130,181	105,880
	<u>262,631</u>	<u>321,599</u>

## **6 Other information**

Genta Environmental Limited is a private company limited by shares and incorporated in England and Wales. The company's registered office is:

Unit 17D  
Marston Business Park  
Tockwith  
York  
YO26 7QF

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.