

**FIELDER ENVIRONMENTAL GEOTECHNICS LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2023**

**Fielder Environmental Geotechnics Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 28 February 2023**

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**Fielder Environmental Geotechnics Limited**  
**Balance Sheet**  
**As At 28 February 2023**

Registered number: 02785180

		<b>2023</b>		<b>2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>4</b>		8,373		10,133
			8,373		10,133
<b>CURRENT ASSETS</b>					
Debtors	<b>5</b>	201,286		228,574	
Cash at bank and in hand		175,187		177,919	
		376,473		406,493	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	(250,038 )		(201,451 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			126,435		205,042
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			134,808		215,175
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>7</b>		(32,635 )		(43,453 )
<b>NET ASSETS</b>			102,173		171,722
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>8</b>		100		100
Profit and Loss Account			102,073		171,622
<b>SHAREHOLDERS' FUNDS</b>			102,173		171,722

**Fielder Environmental Geotechnics Limited**  
**Balance Sheet (continued)**  
**As At 28 February 2023**

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For the year ending 28 February 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Ms S B Holder

Director

23/08/2023

The notes on pages 3 to 5 form part of these financial statements.

**Fielder Environmental Geotechnics Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 28 February 2023**

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**1. General Information**

Fielder Environmental Geotechnics Limited is a private company, limited by shares, incorporated in England & Wales, registered number 02785180. The registered office is 1st Floor Woodgate Studios, 2-8 Games Road, Cockfosters, Hertfordshire, EN4 9HN.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**2.2. 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 is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**2.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	33% on cost
Fixtures & Fittings	25% reducing balance

**2.4. Foreign Currencies**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

**2.5. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**Fielder Environmental Geotechnics Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 28 February 2023**

**2.6. Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 7 (2022: 6)

**4. Tangible Assets**

	<b>Plant &amp; Machinery</b>
	<b>£</b>
<b>Cost</b>	
As at 1 March 2022	43,395
Additions	3,313
As at 28 February 2023	<u>46,708</u>
<b>Depreciation</b>	
As at 1 March 2022	33,262
Provided during the period	5,073
As at 28 February 2023	<u>38,335</u>
<b>Net Book Value</b>	
As at 28 February 2023	<u>8,373</u>
As at 1 March 2022	<u>10,133</u>

**5. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	169,711	200,165
Prepayments and accrued income	7,891	10,330
Other debtors	23,684	18,079
	<u>201,286</u>	<u>228,574</u>

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	84,131	95,086
Bank loans and overdrafts	11,109	11,110
Taxation and social security	36,463	86,490
Other creditors	88,770	2,619
Accruals and deferred income	28,816	6,146
Director's loan account	749	-
	<u>250,038</u>	<u>201,451</u>

**Fielder Environmental Geotechnics Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 28 February 2023**

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**7. Creditors: Amounts Falling Due After More Than One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans	32,635	43,453
	<u>32,635</u>	<u>43,453</u>

**8. Share Capital**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	100	100
	<u>100</u>	<u>100</u>

**9. Dividends**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>On equity shares:</b>		
Final dividend paid	89,765	94,471
	<u>89,765</u>	<u>94,471</u>

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.