

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

**FOR**

**ENVIRONMENTAL DRAIN SERVICES LIMITED**

Casson Beckman  
Chartered Accountants  
Suite 2B, Lynes House  
Lynes Lane  
High Street  
Ringwood  
Hampshire  
BH24 1BT

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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**ENVIRONMENTAL DRAIN SERVICES LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**DIRECTOR:** Mr P J Green

**SECRETARY:** Mrs F M Green

**REGISTERED OFFICE:** Forest View  
Mannington  
Wimborne  
Dorset  
BH21 7JZ

**REGISTERED NUMBER:** 03295799 (England and Wales)

**ACCOUNTANTS:** Casson Beckman  
Chartered Accountants  
Suite 2B, Lynes House  
Lynes Lane  
High Street  
Ringwood  
Hampshire  
BH24 1BT

**ENVIRONMENTAL DRAIN SERVICES LIMITED (REGISTERED NUMBER: 03295799)****BALANCE SHEET  
31 DECEMBER 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		650,807		591,965
<b>CURRENT ASSETS</b>					
Stocks		5,000		5,000	
Debtors	5	131,392		69,924	
Cash at bank and in hand		<u>201,381</u>		<u>241,914</u>	
		337,773		316,838	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>144,743</u>		<u>147,706</u>	
<b>NET CURRENT ASSETS</b>			<u>193,030</u>		<u>169,132</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			843,837		761,097
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		-		(34,855)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(73,802)</u>		<u>(58,397)</u>
<b>NET ASSETS</b>			<u><u>770,035</u></u>		<u><u>667,845</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>769,935</u>		<u>667,745</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>770,035</u></u>		<u><u>667,845</u></u>

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

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

The director acknowledges his 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

**BALANCE SHEET - continued**  
**31 DECEMBER 2022**

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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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 21 June 2023 and were signed by:

Mr P J Green - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1. STATUTORY INFORMATION**

Environmental Drain 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**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 as modified by the revaluation of certain assets.

**Turnover**

Turnover represents amounts receivable for goods and services rendered net of VAT.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

Property is measured at a revalued amount.

**Stocks**

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

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

## 2. ACCOUNTING POLICIES - continued

**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 17 (2021 - 15 ).

## 4. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
<b>COST OR VALUATION</b>			
At 1 January 2022	350,000	285,713	6,354
Additions	-	34,950	-
Disposals	-	(25,650)	-
At 31 December 2022	<u>350,000</u>	<u>295,013</u>	<u>6,354</u>
<b>DEPRECIATION</b>			
At 1 January 2022	-	219,843	6,354
Charge for year	-	28,965	-
Eliminated on disposal	-	(15,171)	-
At 31 December 2022	<u>-</u>	<u>233,637</u>	<u>6,354</u>
<b>NET BOOK VALUE</b>			
At 31 December 2022	<u>350,000</u>	<u>61,376</u>	<u>-</u>
At 31 December 2021	<u>350,000</u>	<u>65,870</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

## 4. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
<b>COST OR VALUATION</b>			
At 1 January 2022	386,752	31,388	1,060,207
Additions	256,507	2,345	293,802
Disposals	(181,729)	-	(207,379)
At 31 December 2022	<u>461,530</u>	<u>33,733</u>	<u>1,146,630</u>
<b>DEPRECIATION</b>			
At 1 January 2022	215,242	26,803	468,242
Charge for year	100,434	3,940	133,339
Eliminated on disposal	(90,587)	-	(105,758)
At 31 December 2022	<u>225,089</u>	<u>30,743</u>	<u>495,823</u>
<b>NET BOOK VALUE</b>			
At 31 December 2022	<u>236,441</u>	<u>2,990</u>	<u>650,807</u>
At 31 December 2021	<u>171,510</u>	<u>4,585</u>	<u>591,965</u>

Included in cost or valuation of land and buildings is freehold land of £ 106,000 (2021 - £ 106,000 ) which is not depreciated.

Cost or valuation at 31 December 2022 is represented by:

	Freehold property £	Plant and machinery £	Fixtures and fittings £
Valuation in 2021	165,341	-	-
Cost	<u>184,659</u>	<u>295,013</u>	<u>6,354</u>
	<u>350,000</u>	<u>295,013</u>	<u>6,354</u>

  

	Motor vehicles £	Computer equipment £	Totals £
Valuation in 2021	-	-	165,341
Cost	<u>461,530</u>	<u>33,733</u>	<u>981,289</u>
	<u>461,530</u>	<u>33,733</u>	<u>1,146,630</u>

The property was valued on an open market on 31 December 2021 by the director.



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

## 5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	95,200	54,206
Other debtors	36,192	15,718
	<u>131,392</u>	<u>69,924</u>

## 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts	-	9,566
Trade creditors	46,547	27,955
Taxation and social security	49,603	80,057
Other creditors	48,593	30,128
	<u>144,743</u>	<u>147,706</u>

## 7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Bank loans	<u>-</u>	<u>34,855</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.