

**Soltys Brewster Ecology Limited**

**Unaudited Financial Statements for the Year Ended 31 August 2021**

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for the Year Ended 31 August 2021**

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**Soltys Brewster Ecology Limited**  
**Company Information**  
**for the Year Ended 31 August 2021**

<b>Directors:</b>	S Brewster M M Watts
<b>Registered office:</b>	4 Stangate House Stanwell Road PENARTH CF64 2AA
<b>Registered number:</b>	05779051 (England and Wales)
<b>Accountants:</b>	Haines Watts Wales LLP 7 Neptune Court Vanguard Way Cardiff CF24 5PJ

**Balance Sheet**  
**31 August 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	4	11,773	10,374
<b>Current assets</b>			
Stocks		24,066	12,083
Debtors	5	121,781	62,795
Cash at bank and in hand		105,550	145,240
		<u>251,397</u>	<u>220,118</u>
<b>Creditors</b>			
Amounts falling due within one year	6	(123,891)	(135,694)
<b>Net current assets</b>		<u>127,506</u>	<u>84,424</u>
<b>Total assets less current liabilities</b>		<u>139,279</u>	<u>94,798</u>
<b>Creditors</b>			
Amounts falling due after more than one year	7	(38,888)	-
<b>Provisions for liabilities</b>	8	(1,835)	(1,544)
<b>Net assets</b>		<u>98,556</u>	<u>93,254</u>
<b>Capital and reserves</b>			
Called up share capital	9	726	726
Capital redemption reserve	10	363	363
Retained earnings	10	97,467	92,165
<b>Shareholders' funds</b>		<u>98,556</u>	<u>93,254</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 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 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 21 March 2022 and were signed on its behalf by:

S Brewster - Director

**Notes to the Financial Statements  
for the Year Ended 31 August 2021**

**1. Statutory information**

Soltys Brewster Ecology 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 represents amounts chargeable, net of value added tax, in respect of the provision of environmental consultancy services.

**Tangible fixed assets**

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

Fixtures and Fittings	- 15% on reducing balance
Computer Equipment	- 15% on reducing balance

**Stocks**

Work in progress is valued at the lower of cost and net realisable value.

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.

**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.

**Grants**

Grant income relates to amounts received in relation to the UK Government's COVID-19 job retention scheme and Welsh Government Economic Resilience Fund Award.

**3. Employees and directors**

The average number of employees during the year was 7 (2020 - 7) .

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

4. **Tangible fixed assets**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>Cost</b>			
At 1 September 2020	10,531	19,151	29,682
Additions	-	3,277	3,277
At 31 August 2021	<u>10,531</u>	<u>22,428</u>	<u>32,959</u>
<b>Depreciation</b>			
At 1 September 2020	7,426	11,882	19,308
Charge for year	468	1,410	1,878
At 31 August 2021	<u>7,894</u>	<u>13,292</u>	<u>21,186</u>
<b>Net book value</b>			
At 31 August 2021	<u>2,637</u>	<u>9,136</u>	<u>11,773</u>
At 31 August 2020	<u>3,105</u>	<u>7,269</u>	<u>10,374</u>

5. **Debtors: amounts falling due within one year**

	2021 £	2020 £
Trade debtors	117,998	59,662
Other debtors	-	346
Prepayments	3,783	2,787
	<u>121,781</u>	<u>62,795</u>

6. **Creditors: amounts falling due within one year**

	2021 £	2020 £
Bank loans and overdrafts	9,547	50,000
Trade creditors	11,569	7,759
Tax	16,744	13,971
Social security and other taxes	3,627	2,867
VAT	21,144	26,575
Other creditors	865	673
Directors' current accounts	50,000	30,000
Accrued expenses	10,395	3,849
	<u>123,891</u>	<u>135,694</u>

7. **Creditors: amounts falling due after more than one year**

	2021 £	2020 £
Bank loans - 2-5 years	<u>38,888</u>	<u>-</u>

8. **Provisions for liabilities**

	2021 £	2020 £
Deferred tax	<u>1,835</u>	<u>1,544</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

8. Provisions for liabilities - continued

	Deferred tax £
Balance at 1 September 2020	1,544
Provided during year	291
Balance at 31 August 2021	<u>1,835</u>

9. Called up share capital

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2021 £	2020 £
36,334	Ordinary B shares	0.01	363	363
36,334	Ordinary C shares	0.01	363	363
			<u>726</u>	<u>726</u>

10. Reserves

	Retained earnings £	Capital redemption reserve £	Totals £
At 1 September 2020	92,165	363	92,528
Profit for the year	72,102		72,102
Dividends	(66,800)		(66,800)
At 31 August 2021	<u>97,467</u>	<u>363</u>	<u>97,830</u>

11. Pension commitments

The company operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the company to the scheme and amounted to £10,560 (2020:10,154). At the year end £865 (2020: 673) was due to the pension scheme.

12. Directors' advances, credits and guarantees

The following advances and credits to directors subsisted during the years ended 31 August 2021 and 31 August 2020:

	2021 £	2020 £
<b>S Brewster</b>		
Balance outstanding at start of year	15,000	8,000
Amounts advanced	33,400	15,000
Amounts repaid	(23,400)	(8,000)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>25,000</u>	<u>15,000</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2021

12. **Directors' advances, credits and guarantees - continued**

**M M Watts**

Balance outstanding at start of year	15,000	8,000
Amounts advanced	33,400	15,000
Amounts repaid	(23,400)	(8,000)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>25,000</u>	<u>15,000</u>

13. **Ultimate controlling party**

The company is controlled by the directors who own 100% of the called up share capital.



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.