Company registration number: SC301385

Environmental Energy Controls Limited

Unaudited filleted financial statements

30 April 2020

Contents

Environmental Energy Controls Limited

Directors and other information

Directors	Nairn Harrison Alasdair Malcolm
Company number	SC301385
Registered office	Unit 6B Nasmyth Court Houston Industrial estate Livingston EH54 5EG
Accountants	McDonald Gordon & Co Ltd 29 York Place Edinburgh EH1 3HP

Bankers	The Royal Bank of Scotland Drummond House 1 Redheughs Avenue Edinburgh EH12 9JN

Environmental Energy Controls Limited

Report to the board of directors on the preparation of the

unaudited statutory financial statements of Environmental Energy Controls Limited

Year ended 30 April 2020

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Environmental Energy Controls Limited for the year ended 30 April 2020 which comprise the statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at http://www.accaglobal.com/en/member/ professional-standards/ rules-standards/acca-rulebook.html.

This report is made solely to the board of directors of Environmental Energy Controls Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Environmental Energy Controls Limited and state those matters that we have agreed to state to the board of directors of Environmental Energy Controls Limited as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global /Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Environmental Energy Controls Limited and its board of directors as a body for our work or for this report.

It is your duty to ensure that Environmental Energy Controls Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Environmental Energy Controls Limited. You consider that Environmental Energy Controls Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Environmental Energy Controls Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

McDonald Gordon & Co Ltd

29 York Place

Edinburgh

EH1 3HP

17 February 2021

Environmental Energy Controls Limited

Statement of financial position

30 April 2020

	Note	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	5	147,726		108,745	
			147,726		108,745
Current assets					
Stocks		32,350		28,650	
Debtors	6	969,133		1,363,634	
Cash at bank and in hand		1,372,617		359,758	
		2,374,100		1,752,042	
Creditors: amounts falling due within one year	7	(719,369)		(744,950)	
Net current assets			1,654,731		1,007,092
Total assets less current liabilities			1,802,457		1,115,837
Creditors: amounts falling due after more than one year	8		(62,954)		(47,233)
Provisions for liabilities			(20,054)		(19,293)
Net assets			1,719,449		1,049,311
Capital and reserves					
Called up share capital	9		999		999
Profit and loss account			1,718,450		1,048,312
Shareholders funds			1,719,449		1,049,311

For the year ending 30 April 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;

- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 17 February 2021 , and are signed on behalf of the board by:

Nairn Harrison

Director

Company registration number: SC301385

1. General information

The company is a private company limited by shares, registered in Scotland (SC301385). The address of the registered office is Unit 6B, Nasmyth Court, Houston Industrial estate, Livingston, EH54 5EG.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The level of rounding in the financial statements is to the nearest £1.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised 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 that are expected to apply to the reversal of the timing difference.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Tenants improvements	-	Straight line over the length of the lease
Fittings fixtures and equipment	-	25 % straight line
Motor vehicles	-	25 % straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets .

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the accrual model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense. Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

Financial instruments

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of future payments discounted at a market rate of interest for a debt instrument. Debt instruments are subsequently measured at amortised cost. Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand includes cash and short term highly liquid investments. Creditors are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due .

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund. When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 49 (2019: 42).

5. Tangible assets

	Tenants improvements	Fixtures, fittings and equipment	Motor vehicles	**Total**
	£	£	£	**£**
Cost				
At 1 May 2019	36,014	62,958	280,864	379,836
Additions	-	5,607	118,686	124,293
Disposals	-	-	(83,272)	(83,272)
At 30 April 2020	36,014	68,565	316,278	420,857
Depreciation				
At 1 May 2019	28,812	57,770	184,509	271,091
Charge for the year	7,203	3,709	49,025	59,937
Disposals	-	-	(57,897)	(57,897)
At 30 April 2020	36,015	61,479	175,637	273,131
Carrying amount				
At 30 April 2020	(1)	7,086	140,641	147,726
At 30 April 2019	7,202	5,188	96,355	108,745

6. Debtors

	2020	2019
	£	£
Trade debtors	715,285	1,166,091
Amounts owed by group undertakings and undertakings in which the company has a participating interest	128,431	127,756
Other debtors	125,417	69,787
	969,133	1,363,634

<u>Other debtors</u>		
Directors loan accounts	19,393	19,393
Prepayments & accrued income	14,799	13,150
Other debtors	91,225	37,244
	125,417	69,787

7. Creditors: amounts falling due within one year

	2020	2019
	£	£
Other loans	529	11,550
Trade creditors	206,028	331,242
Corporation tax	3,948	-
Social security and other taxes	225,008	246,258
Other creditors	283,856	155,900
	719,369	744,950

<u>Other creditors</u>		
Accruals & deferred income	234,511	94,716
Other creditors	49,345	61,184
	283,856	155,900

8. Creditors: amounts falling due after more than one year

	2020	2019
	£	£
Other creditors	62,954	47,233

9. Called up share capital

Issued, called up and fully paid

	2020		2019	
	No	**£**	No	£
Ordinary shares of £ 1.00 each	999	999	999	999

10. Operating leases

The company as lessee

The total future minimum lease payments under non-cancellable operating leases are as follows:

	£	£
Not later than 1 year	39,420	13,816
Later than 1 year and not later than 5 years	7,279	4,903
	46,699	18,719

11. Directors advances, credits and guarantees

	Balance brought forward and o/standing **2020**	Balance brought forward and o/standing 2019
	£	£
Nairn Harrison	9,380	9,380
Alasdair Malcolm	10,013	10,013
	19,393	19,393

The loans are interest free and have no set repayment terms.