

**REGISTERED NUMBER: 05051772 (England and Wales)**

**Unaudited Financial Statements For The Year Ended 30 November 2017**

**for**

**ASSIST ENVIRONMENTAL LIMITED**

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**For The Year Ended 30 November 2017**

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**ASSIST ENVIRONMENTAL LIMITED**

**Company Information**  
**For The Year Ended 30 November 2017**

<b>DIRECTOR:</b>	I Guest
<b>SECRETARY:</b>	R Nuttall
<b>REGISTERED OFFICE:</b>	480 Chester Road Manchester M16 9HE
<b>REGISTERED NUMBER:</b>	05051772 (England and Wales)
<b>ACCOUNTANTS:</b>	Charles & Company Chartered Accountants 480 Chester Road Manchester M16 9HE

**Balance Sheet**  
**30 November 2017**

	Notes	2017 £	£	2016 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		<b>21,341</b>		21,978
<b>CURRENT ASSETS</b>					
Debtors	5	<b>92,794</b>		21,731	
Cash at bank and in hand		<u><b>1,936</b></u>		<u>3,000</u>	
		<b>94,730</b>		<b>24,731</b>	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u><b>189,957</b></u>		<u>77,317</u>	
<b>NET CURRENT LIABILITIES</b>			<b>(95,227)</b>		<b>(52,586)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>(73,886)</b>		<b>(30,608)</b>
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<b>1,453</b>		-
<b>NET LIABILITIES</b>			<u><b>(75,339)</b></u>		<u><b>(30,608)</b></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		<b>2</b>		<b>2</b>
Retained earnings			<u><b>(75,341)</b></u>		<u><b>(30,610)</b></u>
<b>SHAREHOLDERS' FUNDS</b>			<u><b>(75,339)</b></u>		<u><b>(30,608)</b></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and
- (a) 387 of the Companies Act 2006 and
- 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
- (b) 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.

**Balance Sheet - continued**  
**30 November 2017**

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 13 March 2018 and were signed by:

I Guest - Director

**Notes to the Financial Statements**  
**For The Year Ended 30 November 2017**

1. **STATUTORY INFORMATION**

Assist Environmental 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The date of transition is 1st December 2015. There have not been any changes to the comparative figures as a result of this transition.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

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

**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.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases

are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

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 30 November 2017**

**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.

**Going concern**

The director has considered the financial position of the company, the current trading and future prospects and has adopted the going concern basis for preparing these accounts as he believes that the company will be able to meet its liabilities as they fall due for a period of at least 12 months from the signing of these financial statements.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 16 .

**4. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery £</b>	<b>Fixtures and fittings £</b>	<b>Motor vehicles £</b>	<b>Computer equipment £</b>	<b>Totals £</b>
<b>COST</b>					
At 1 December 2016	109,607	3,446	189,873	27,836	330,762
Additions	2,500	-	21,824	500	24,824
Disposals	-	-	(96,581)	-	(96,581)
At 30 November 2017	<u>112,107</u>	<u>3,446</u>	<u>115,116</u>	<u>28,336</u>	<u>259,005</u>
<b>DEPRECIATION</b>					
At 1 December 2016	97,063	3,446	180,439	27,836	308,784
Charge for year	2,457	-	2,802	152	5,411
Eliminated on disposal	-	-	(76,531)	-	(76,531)
At 30 November 2017	<u>99,520</u>	<u>3,446</u>	<u>106,710</u>	<u>27,988</u>	<u>237,664</u>
<b>NET BOOK VALUE</b>					
At 30 November 2017	<u>12,587</u>	-	<u>8,406</u>	<u>348</u>	<u>21,341</u>
At 30 November 2016	<u>12,544</u>	-	<u>9,434</u>	-	<u>21,978</u>

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	<b>Motor vehicles £</b>
<b>COST</b>	
Additions	<u>21,412</u>
At 30 November 2017	<u>21,412</u>
<b>DEPRECIATION</b>	
Charge for year	<u>2,688</u>
At 30 November 2017	<u>2,688</u>
<b>NET BOOK VALUE</b>	
At 30 November 2017	<u>18,724</u>



**Notes to the Financial Statements - continued**  
**For The Year Ended 30 November 2017**

5.	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
			<b>2017</b>		2016
			£		£
	Trade debtors		<b>92,794</b>		2,794
	Other debtors		-		<u>18,937</u>
			<b><u>92,794</u></b>		<b><u>21,731</u></b>
6.	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
			<b>2017</b>		2016
			£		£
	Bank loans and overdrafts		-		45
	Hire purchase contracts		<b>21,384</b>		-
	Trade creditors		<b>54,433</b>		14,350
	Social security and other taxes		<b>8,550</b>		13,425
	Other creditors		<b>495</b>		-
	VAT		<b>52,882</b>		1,203
	Assist FM Ltd		<b>1,598</b>		-
	Microtech Sciences Limited		<b>46,021</b>		46,021
	Directors' current accounts		<b>2,094</b>		173
	Accrued expenses		<b>2,500</b>		<u>2,100</u>
			<b><u>189,957</u></b>		<b><u>77,317</u></b>
7.	<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>				
			<b>2017</b>		2016
			£		£
	Other creditors		<b><u>1,453</u></b>		<u>-</u>
8.	<b>CALLED UP SHARE CAPITAL</b>				
	Allotted, issued and fully paid:				
	Number:	Class:	Nominal value:	<b>2017</b>	2016
				£	£
	2	Ordinary	1	<b><u>2</u></b>	<b><u>2</u></b>