

**Company Registration No. 14474780 (England and Wales)**

**SMART ENVIRONMENTS LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**SMART ENVIRONMENTS LIMITED**  
**UNAUDITED ACCOUNTS**  
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**SMART ENVIRONMENTS LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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<b>Director</b>	P D Eshelby
<b>Company Number</b>	14474780 (England and Wales)
<b>Registered Office</b>	First Floor 129 High Street Guildford GU1 3AA UK

**SMART ENVIRONMENTS LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2024**

	Notes	2024 £	2023 £
<b>Current assets</b>			
Debtors	<a href="#">4</a>	77,845	99,906
Cash at bank and in hand		7,426	-
		<u>85,271</u>	<u>99,906</u>
<b>Creditors: amounts falling due within one year</b>	<a href="#">5</a>	(84,044)	(98,643)
<b>Net current assets</b>		<u>1,227</u>	<u>1,263</u>
<b>Net assets</b>		<u>1,227</u>	<u>1,263</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		1,127	1,163
<b>Shareholders' funds</b>		<u>1,227</u>	<u>1,263</u>

For the year ending 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 3 June 2025 and were signed on its behalf by

P D Eshelby  
Director

Company Registration No. 14474780

**SMART ENVIRONMENTS LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**1 Statutory information**

Smart Environments Limited is a private company, limited by shares, registered in England and Wales, registration number 14474780. The registered office is First Floor, 129 High Street, Guildford, GU1 3AA, UK.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. 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.

***Taxation***

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the income statement, 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.

***Financial instruments***

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss.

***Judgements in applying accounting policies and key sources of estimation uncertainty***

The preparation of financial statements in compliance with FRS 102 Section 1A requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies. In preparing these financial statements, the director has not had to make any judgements and there are no other key sources of estimation uncertainty.

**SMART ENVIRONMENTS LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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<b>4 Debtors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Trade debtors	27,745	39,806
Accrued income and prepayments	50,000	60,000
Other debtors	100	100
	<u>77,845</u>	<u>99,906</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
VAT	-	4,321
Trade creditors	22,136	22,136
Taxes and social security	-	314
Accruals	61,908	71,872
	<u>84,044</u>	<u>98,643</u>

**6 Average number of employees**

During the year the average number of employees was 1 (2023: 1).