

**REGISTERED NUMBER: 05132425 (England and Wales)**

**A-CONSULT LIMITED**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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**A-CONSULT LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>DIRECTORS:</b>	S Ostergaard J Parker H E Skaanderup
<b>SECRETARIES:</b>	S Ostergaard W C Tobin
<b>REGISTERED OFFICE:</b>	The Barn Manor Business Park East Drayton Retford Nottinghamshire DN22 0LG
<b>REGISTERED NUMBER:</b>	05132425 (England and Wales)
<b>SENIOR STATUTORY AUDITOR:</b>	Tara Bellamy FCA
<b>AUDITORS:</b>	Duncan & Toplis Limited, Statutory Auditor 4 Henley Way Doddington Road Lincoln Lincolnshire LN6 3QR

**A-CONSULT LIMITED (REGISTERED NUMBER: 05132425)****STATEMENT OF FINANCIAL POSITION  
31 DECEMBER 2021**

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Property, plant and equipment	4		29,605		31,783
<b>CURRENT ASSETS</b>					
Inventories		396,897		268,132	
Debtors	5	1,079,925		1,165,201	
Cash at bank		<u>97,852</u>		<u>56,625</u>	
		1,574,674		1,489,958	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>1,001,735</u>		<u>1,154,293</u>	
<b>NET CURRENT ASSETS</b>			<u>572,939</u>		<u>335,665</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>602,544</u>		<u>367,448</u>
<b>PROVISIONS FOR LIABILITIES</b>			-		<u>2,321</u>
<b>NET ASSETS</b>			<u>602,544</u>		<u>365,127</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		5,001		5,001
Share premium			249,999		249,999
Retained earnings			<u>347,544</u>		<u>110,127</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>602,544</u>		<u>365,127</u>

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 16 May 2022 and were signed on its behalf by:

J Parker - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**1. STATUTORY INFORMATION**

A-Consult 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.

This company is a qualifying entity for the purposes of FRS 10, being a member of a group where the parent of that group prepares publicly available consolidated financial statements, including this company, which are intended to give a true and fair view of the assets, liabilities, financial position and profit or loss of the group. The company has therefore taken advantage of exemptions from the following disclosure requirements:

- Section 7 'Statement of Cash Flows': Presentation of a statement of cash flow and related notes and disclosures;
- Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues': Interest income/expense and net gain/losses for each category of financial instrument; basis of determining fair values; details of collateral, loan defaults and breaches, details of hedges, hedging fair value changes recognised in profit or loss and in other comprehensive income;
- Section 26 'Share based Payment': Share-based payment expenses charged to profit or loss reconciliation of opening and closing number and weighted average exercise price of share options, how the fair value of options granted was measured, measurement and carrying amount of liabilities for cash-settled share-based payments, explanation of modifications and carrying amount of liabilities for cash-settled share-based payments, explanations of modifications to arrangements;
- Section 33 'Related Party Disclosures': Compensation of key management personnel.

The financial statements of the company are consolidated in the financial statements of A-Consult Holding Group A/S, a company incorporated in Denmark. These consolidated financial statements are available from its registered office.

**Turnover**

Turnover comprises revenue recognised by the company in respect of sales of pre-cast concrete tanks and associated contract work carried out, exclusive of value added tax and trade discounts.

Profit on contracts is recognised as the work is carried out and if the final outcome can be assessed with reasonable certainty. Turnover is calculated as that proportion of total contract value which costs incurred to date bear to total expected costs for that contract. The extent that this exceeds the invoiced value of work completed at the statement of financial position date is included as amounts recoverable on contracts and is included in debtors on the statement of financial position. If payments on account are greater than turnover to date, this is classified as a deduction from any balance on that contract in amounts recoverable on contracts, with any residue balance in excess of cost being classified within creditors. Losses on long term contracts are recognised as soon as they have been identified.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**2. ACCOUNTING POLICIES - continued**

**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 - 20% on cost

Motor vehicles - 20% on cost

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

**Stocks**

Stocks are valued at the lower of cost and estimated selling price less costs to complete and sell and 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 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 statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the income statement on a straight line basis over the period of the lease.

**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 the income statement in the period to which they relate.

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the company will comply with conditions attaching to them and the grants will be received using the accrual model.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021

2. ACCOUNTING POLICIES - continued

**Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Going concern**

Following the impact of Covid-19, these accounts have been prepared on a going concern basis, on the understanding that the director and shareholder will continue to financially support the company during this uncertain period.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 30 (2020 - 31) .

4. PROPERTY, PLANT AND EQUIPMENT

	Plant and machinery etc £
<b>COST</b>	
At 1 January 2021	248,800
Additions	<u>8,618</u>
At 31 December 2021	<u>257,418</u>
<b>DEPRECIATION</b>	
At 1 January 2021	217,017
Charge for year	<u>10,796</u>
At 31 December 2021	<u>227,813</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u>29,605</u>
At 31 December 2020	<u>31,783</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	625,488	711,164
Amounts owed by group undertakings	266,149	314,539
Other debtors	<u>188,288</u>	<u>139,498</u>
	<u>1,079,925</u>	<u>1,165,201</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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

	2021	2020
	£	£
Trade creditors	280,974	444,110
Amounts owed to group undertakings	596,790	407,602
Taxation and social security	32,010	84,948
Other creditors	91,961	217,633
	<u>1,001,735</u>	<u>1,154,293</u>

**7. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	90,294	90,294
Between one and five years	71,436	123,134
	<u>161,730</u>	<u>213,428</u>

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2021	2020
			£	£
5,001	Ordinary shares	1	<u>5,001</u>	<u>5,001</u>

**9. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006**

The Report of the Auditors was unqualified.

Tara Bellamy FCA (Senior Statutory Auditor)  
for and on behalf of Duncan & Toplis Limited, Statutory Auditor

**10. CONTINGENT LIABILITIES**

The company has taken out performance guarantees to the value of £116,411 (2020 - £129,274) and retention bonds to the value of £nil (2020 - £40,473).

**11. ULTIMATE CONTROLLING PARTY**

The company is controlled by A-Consult Holding Group A/S.

The parent undertaking of the largest and smallest group for which consolidated accounts are prepared is A-Consult Holding Group A.S, a company incorporated in Denmark.

A-Consult Holding Group A/S registered address is: Indkildevej 6B, 9210 Aalborg SO, Denmark.

In the opinion of the directors this is the company's ultimate parent company.

A-Consult Holding Group A/S is ultimately controlled by SO Holding ApS.

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.