

**Green Building Group Limited**  
**Filleted Accounts Cover**

**Green Building Group Limited**

**Company No. 04188468**

**Information for Filing with The Registrar**

**30 April 2021**

**Green Building Group Limited****Directors Report Registrar**

The Director presents his report and the accounts for the year ended 30 April 2021.

**Principal activities**

The principal activity of the company during the year under review was a holding company together with hire of assets.

**Director**

The Director who served at any time during the year was as follows:

Laurence Hawthorne

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

Laurence Hawthorne

Director

07 December 2021

**Green Building Group Limited**  
**Balance Sheet Registrar**  
**at 30 April 2021**  
**Company No. 04188468**

	<b>Notes</b>	<b>2021</b> <b>£</b>	<b>2020</b> <b>£</b>
<b>Fixed assets</b>			
Tangible assets	4	112,739	99,220
Investments	5	101	101
		<u>112,840</u>	<u>99,321</u>
<b>Current assets</b>			
Debtors	6	2,738	1,218
Cash at bank and in hand		5,462	14,202
		<u>8,200</u>	<u>15,420</u>
<b>Creditors: Amount falling due within one year</b>	7	(12,558)	(5,774)
<b>Net current (liabilities)/assets</b>		<u>(4,358)</u>	<u>9,646</u>
<b>Total assets less current liabilities</b>		108,482	108,967
<b>Creditors: Amounts falling due after more than one year</b>	8	(14,137)	(5,094)
<b>Provisions for liabilities</b>			
Deferred taxation	9	(12,300)	(9,084)
<b>Net assets</b>		<u>82,045</u>	<u>94,789</u>
<b>Capital and reserves</b>			
Called up share capital		5,154	5,154
Share premium account	10	4,949	4,949
Profit and loss account	10	71,942	84,686
<b>Total equity</b>		<u>82,045</u>	<u>94,789</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 30 April 2021 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 directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 07 December 2021

And signed on its behalf by:

Laurence Hawthorne  
Director  
07 December 2021

**Green Building Group Limited**  
**Notes to the Accounts Registrar**  
**for the year ended 30 April 2021**

**1 General information**

Its registered number is: 04188468

Its registered office is:

Unit 7 Jubilee Business Cent

48 Aston Road

Waterlooville

PO7 7XD

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018) and the Companies Act 2006.

**2 Accounting policies**

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
  - the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
  - the amount of revenue can be measured reliably;
  - it is probable that the economic benefits associated with the transaction will flow to the Company;
- and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

## **Tangible fixed assets and depreciation**

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

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

Freehold buildings	2% Straight line
Plant and machinery	25% Reducing balance
Motor vehicles	25% Reducing balance
Furniture, fittings and equipment	15% Reducing balance

## **Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the profit and loss account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible timing differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Current or deferred tax for the year is recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

## **Freehold investment property**

Investment properties are revalued annually and any surplus or deficit is dealt with through the profit and loss account.

No depreciation is provided in respect of investment properties.

## **Investments**

Unlisted investments are recognised initially at fair value less attributable transaction costs. Subsequent to initial recognition, any changes in fair value are recognised in profit and loss.

### **Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

### **Trade and other creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

### **Leased assets**

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to the Company are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the Company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately in profit or loss, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Company's policy on borrowing costs (see the accounting policy above).

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

### **Provisions**

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the profit and loss account in the year that the Company becomes aware of the obligation, and are measured at the best estimate at balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the balance sheet.

## **3 Employees**

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
The average monthly number of employees (including directors) during the year was:	2	2

#### 4 Tangible fixed assets

	Land and buildings £	Plant and machinery £	Motor vehicles £	Total £
<b>Cost or revaluation</b>				
At 1 May 2020	100,000	9,660	26,087	135,747
Additions	-	-	19,070	19,070
At 30 April 2021	<u>100,000</u>	<u>9,660</u>	<u>45,157</u>	<u>154,817</u>
<b>Depreciation</b>				
At 1 May 2020	14,000	9,013	13,514	36,527
Charge for the year	2,000	138	3,413	5,551
At 30 April 2021	<u>16,000</u>	<u>9,151</u>	<u>16,927</u>	<u>42,078</u>
<b>Net book values</b>				
At 30 April 2021	<u>84,000</u>	<u>509</u>	<u>28,230</u>	<u>112,739</u>
At 30 April 2020	<u>86,000</u>	<u>647</u>	<u>12,573</u>	<u>99,220</u>

#### 5 Investments

	Investment in Subsidiaries £	Total £
<b>Cost or valuation</b>		
At 1 May 2020	101	101
At 30 April 2021	<u>101</u>	<u>101</u>
<b>Provisions/Impairment</b>		
<b>Net book values</b>		
At 30 April 2021	<u>101</u>	<u>101</u>
At 30 April 2020	<u>101</u>	<u>101</u>

#### 6 Debtors

	2021 £	2020 £
Trade debtors	504	504
Prepayments and accrued income	<u>2,234</u>	<u>714</u>
	<u>2,738</u>	<u>1,218</u>

**7 Creditors:**

amounts falling due within one year

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Obligations under finance lease and hire purchase contracts	6,684	2,052
Trade creditors	999	39
Amounts owed to group undertakings	2,500	-
Other taxes and social security	552	1,876
Other creditors	1,175	1,157
Accruals and deferred income	648	650
	<u>12,558</u>	<u>5,774</u>

**8 Creditors:**

amounts falling due after more than one year

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Obligations under finance lease and hire purchase contracts	14,137	5,094
	<u>14,137</u>	<u>5,094</u>

**9 Provisions for liabilities*****Deferred taxation***

	<b>Accelerated Capital Allowances, Losses and Other Timing Differences</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
At 1 May 2020	9,084	9,084
Charge to the profit and loss account for the period	3,216	3,216
At 30 April 2021	<u>12,300</u>	<u>12,300</u>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accelerated capital allowances	5,460	2,244
Other timing differences	6,840	6,840
	<u>12,300</u>	<u>9,084</u>

**10 Reserves**

Share premium account - includes any premiums received on issue of share capital. Any transaction costs associated with the issuing of shares are deducted from share premium.

Profit and loss account - includes all current and prior period retained profits and losses.



## 11 Related party disclosures

2021

### *Transactions with related parties*

£

*Name of related party* Green Building Maintenance Limited

*Description of relationship between the parties* wholly owned subsidiary

*Description of transaction and general amounts involved* Working capital loan

*Amount due from/(to) the related party* 2,500

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.