

Unaudited Financial Statements for the Year Ended 30 June 2023

for

GREENBUILD CONSULT LIMITED

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for the Year Ended 30 June 2023**

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Balance Sheet
30 June 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	4		8,357		10,786
CURRENT ASSETS					
Debtors	5	404,538		354,456	
Cash at bank and in hand		<u>67,143</u>		<u>76,611</u>	
		471,681		431,067	
CREDITORS					
Amounts falling due within one year	6	<u>140,824</u>		<u>119,978</u>	
NET CURRENT ASSETS			<u>330,857</u>		<u>311,089</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>339,214</u>		<u>321,875</u>
CREDITORS					
Amounts falling due after more than one year	7		(20,000)		(29,061)
PROVISIONS FOR LIABILITIES			<u>(1,459)</u>		<u>(1,520)</u>
NET ASSETS			<u>317,755</u>		<u>291,294</u>
CAPITAL AND RESERVES					
Called up share capital	10		22		22
Retained earnings			<u>317,733</u>		<u>291,272</u>
SHAREHOLDERS' FUNDS			<u>317,755</u>		<u>291,294</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 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 June 2023

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 Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 12 October 2023 and were signed on its behalf by:

Mr D J Fisher - Director

**Notes to the Financial Statements
for the Year Ended 30 June 2023**

1. STATUTORY INFORMATION

Greenbuild Consult Limited is a private company, limited by shares, registered in United Kingdom. The company's registered number and registered office address are as below:

Registered number: 06926584

Registered office: Suite 3 Churchgate Road Church Road
Cardiff
CF14 2DX

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.

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.

Fixtures and fittings - 20% Straight line

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, 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.

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

2. ACCOUNTING POLICIES - continued**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss 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 profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 12 (2022 - 11) .

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 July 2022	38,290
Additions	490
At 30 June 2023	<u>38,780</u>
DEPRECIATION	
At 1 July 2022	27,504
Charge for year	2,919
At 30 June 2023	<u>30,423</u>
NET BOOK VALUE	
At 30 June 2023	<u>8,357</u>
At 30 June 2022	<u>10,786</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	129,814	116,449
Other debtors	255,573	231,134
Prepayments	<u>19,151</u>	<u>6,873</u>
	<u>404,538</u>	<u>354,456</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts (see note 8)	10,000	10,000
Trade creditors	34,381	25,018
Social security and other taxes	87,053	78,914
Other creditors	6,821	4,197
Accruals and deferred income	2,569	1,849
	<u>140,824</u>	<u>119,978</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Bank loans (see note 8)	<u>20,000</u>	<u>29,061</u>

8. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year or on demand:		
Bank loans	<u>10,000</u>	<u>10,000</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>20,000</u>	<u>29,061</u>

9. LEASING AGREEMENTS

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

	2023	2022
	£	£
Within one year	17,648	14,660
Between one and five years	<u>5,391</u>	<u>9,375</u>
	<u>23,039</u>	<u>24,035</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

10. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2023 £	2022 £
20	Ordinary	£1	20	20
1	Ordinary B	£1	1	1
1	Ordinary C	£1	1	1
			<u>22</u>	<u>22</u>

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.