

**GREEN CIRCLE CONSULTING LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 MARCH 2021**

Wallace Crooke Ltd  
Wallace House  
20 Birmingham Road  
Walsall  
West Midlands  
WS1 2LT

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FOR THE YEAR ENDED 30 MARCH 2021**

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**GREEN CIRCLE CONSULTING LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 MARCH 2021**

**DIRECTOR:** M B Ward

**SECRETARY:** M B Ward

**REGISTERED OFFICE:** 11 Compton Close  
Kinver  
South Staffordshire  
DY7 6D

**REGISTERED NUMBER:** 07943771 (England and Wales)

**ACCOUNTANTS:** Wallace Crooke Ltd  
Wallace House  
20 Birmingham Road  
Walsall  
West Midlands  
WS1 2LT

**BALANCE SHEET**  
**30 MARCH 2021**

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		4,012		4,996
<b>CURRENT ASSETS</b>					
Debtors	5	1,417		15,506	
Cash at bank and in hand		<u>12,493</u>		<u>20,255</u>	
		13,910		35,761	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>27,943</u>		<u>33,452</u>	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<u>(14,033)</u>		<u>2,309</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(10,021)		7,305
<b>PROVISIONS FOR LIABILITIES</b>	7		<u>762</u>		<u>950</u>
<b>NET (LIABILITIES)/ASSETS</b>			<u>(10,783)</u>		<u>6,355</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		15,000		15,000
Retained earnings	9		<u>(25,783)</u>		<u>(8,645)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(10,783)</u>		<u>6,355</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 March 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

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 director and authorised for issue on 20 May 2022 and were signed by:

M B Ward - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 MARCH 2021**

**1. STATUTORY INFORMATION**

Green Circle Consulting 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.

The company's financial statements are individual entity financial statements.

The company's financial statements are presented in Sterling and all values are rounded to the nearest pound.

**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 - 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.

**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 2 (2020 - 2).

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 MARCH 2021

## 4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
<b>COST</b>	
At 31 March 2020	21,202
Additions	<u>1,530</u>
At 30 March 2021	<u>22,732</u>
<b>DEPRECIATION</b>	
At 31 March 2020	16,206
Charge for year	<u>2,514</u>
At 30 March 2021	<u>18,720</u>
<b>NET BOOK VALUE</b>	
At 30 March 2021	<u>4,012</u>
At 30 March 2020	<u>4,996</u>

## 5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	-	13,918
Other debtors	<u>1,417</u>	<u>1,588</u>
	<u>1,417</u>	<u>15,506</u>

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

	2021 £	2020 £
Taxation and social security	25,712	31,317
Other creditors	<u>2,231</u>	<u>2,135</u>
	<u>27,943</u>	<u>33,452</u>

## 7. PROVISIONS FOR LIABILITIES

	2021 £	2020 £
Deferred tax	<u>762</u>	<u>950</u>
		Deferred tax £
Balance at 31 March 2020		950
Provided during year		<u>(188)</u>
Balance at 30 March 2021		<u>762</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 MARCH 2021

8. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:		Nominal value:	2021	2020
Number:	Class:		£	£
15,000	Ordinary	£1	<u>15,000</u>	<u>15,000</u>

9. **RESERVES**

	Retained earnings £
At 31 March 2020	(8,645)
Profit for the year	19,762
Dividends	<u>(36,900)</u>
At 30 March 2021	<u>(25,783)</u>

10. **ULTIMATE CONTROLLING PARTY**

The controlling party is M B Ward.

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.