

GREEN CIRCLE CONSULTING LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023

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

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FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023**

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GREEN CIRCLE CONSULTING LIMITED
COMPANY INFORMATION
FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023

DIRECTOR: M B Ward

SECRETARY: M B Ward

REGISTERED OFFICE: 11 Compton Close
Kinver
South Staffordshire
DY7 6DW

REGISTERED NUMBER: 07943771 (England and Wales)

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

BALANCE SHEET
31 MARCH 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	4		4,907		1,976
CURRENT ASSETS					
Debtors	5	636		636	
Cash at bank and in hand		<u>24,962</u>		<u>18,428</u>	
		25,598		19,064	
CREDITORS					
Amounts falling due within one year	6	<u>35,097</u>		<u>31,288</u>	
NET CURRENT LIABILITIES			<u>(9,499)</u>		<u>(12,224)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			(4,592)		(10,248)
PROVISIONS FOR LIABILITIES	7		<u>762</u>		<u>762</u>
NET LIABILITIES			<u>(5,354)</u>		<u>(11,010)</u>
CAPITAL AND RESERVES					
Called up share capital	8		15,000		15,000
Retained earnings	9		<u>(20,354)</u>		<u>(26,010)</u>
SHAREHOLDERS' FUNDS			<u>(5,354)</u>		<u>(11,010)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2023 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 8 January 2024 and were signed by:

M B Ward - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023

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
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Taxation

Taxation for the period 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 period 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 period was NIL (2022 - 2).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023

4.	TANGIBLE FIXED ASSETS			Plant and machinery etc £
	COST			
	At 31 March 2022			23,449
	Additions			<u>4,566</u>
	At 31 March 2023			<u>28,015</u>
	DEPRECIATION			
	At 31 March 2022			21,473
	Charge for period			<u>1,635</u>
	At 31 March 2023			<u>23,108</u>
	NET BOOK VALUE			
	At 31 March 2023			<u>4,907</u>
	At 30 March 2022			<u>1,976</u>
5.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
			2023	2022
			£	£
	Other debtors		<u>636</u>	<u>636</u>
6.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
			2023	2022
			£	£
	Trade creditors		9	34
	Taxation and social security		32,627	28,844
	Other creditors		<u>2,461</u>	<u>2,410</u>
			<u>35,097</u>	<u>31,288</u>
7.	PROVISIONS FOR LIABILITIES			
			2023	2022
			£	£
	Deferred tax		<u>762</u>	<u>762</u>
				Deferred tax
				£
	Balance at 31 March 2022			<u>762</u>
	Balance at 31 March 2023			<u>762</u>
8.	CALLED UP SHARE CAPITAL			
	Allotted, issued and fully paid:			
	Number:	Class:	Nominal value:	2023 £
	15,000	Ordinary	£1	<u>15,000</u>
				<u>15,000</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023

9. RESERVES

	Retained earnings £
At 31 March 2022	(26,010)
Profit for the period	55,156
Dividends	<u>(49,500)</u>
At 31 March 2023	<u>(20,354)</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.