

**GREEN LEAF INVESTMENTS LIMITED  
UNAUDITED ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**Green Leaf Investments Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 31 December 2020**

---

**Contents**

	<b>Page</b>
Abridged Balance Sheet	1—2
Notes to the Abridged Financial Statements	3—4

**Green Leaf Investments Limited**  
**Abridged Balance Sheet**  
**As at 31 December 2020**

Registered number: 05658152

		<b>2020</b>		<b>2019</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>4</b>		2,015,849		1,852,699
			<u>2,015,849</u>		<u>1,852,699</u>
<b>CURRENT ASSETS</b>					
Debtors		1,800,106		1,232,287	
Cash at bank and in hand		<u>299,017</u>		<u>376,963</u>	
		2,099,123		1,609,250	
<b>Creditors: Amounts Falling Due Within One Year</b>		<u>(48,980 )</u>		<u>(40,050 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>2,050,143</u>		<u>1,569,200</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>4,065,992</u>		<u>3,421,899</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>			<u>(2,738,683)</u>		<u>(2,185,248)</u>
<b>PROVISIONS FOR LIABILITIES</b>					
Deferred Taxation			<u>(138,298 )</u>		<u>(161,677 )</u>
<b>NET ASSETS</b>			<u>1,189,011</u>		<u>1,074,974</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>5</b>		2		2
Fair Value Reserve	<b>6</b>		723,883		723,883
Profit and Loss Account			<u>465,126</u>		<u>351,089</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>1,189,011</u>		<u>1,074,974</u>

**Green Leaf Investments Limited**  
**Abridged Balance Sheet (continued)**  
**As at 31 December 2020**

---

For the year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Director's responsibilities**

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.
- All of the company's members have consented to the preparation of an Abridged Profit and Loss Account and an Abridged Balance Sheet for the year end 31 December 2020 in accordance with section 444(2A) of the Companies Act 2006.

On behalf of the board

---

**Mr. O Harkavi**

Director

**16 July 2021**

The notes on pages 3 to 4 form part of these financial statements.

**Green Leaf Investments Limited**  
**Notes to the Abridged Financial Statements**  
**For The Year Ended 31 December 2020**

---

**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the renting of properties and from the rendering of services. Turnover is reduced for estimated rebates and other similar allowances.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	25% reducing balance
---------------------	----------------------

**1.4. Investment Properties**

All investment properties are carried at fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided for. Changes in fair value are recognised in the profit and loss account.

**1.5. 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 statement of comprehensive income because of items of income or expense that are taxable or deductible in other year 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 timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing 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. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related 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.

**1.6. Registrar Filing Requirements**

The company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the profit and loss account, directors report, and notes to the financial statements relating to the profit and loss account. The notes which are not included have been hidden but original note numbering has remained the same for those that are present.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was 1 (2019: 1)

**Green Leaf Investments Limited**  
**Notes to the Abridged Financial Statements (continued)**  
**For The Year Ended 31 December 2020**

**4. Tangible Assets**

	<b>Total £</b>
<b>Cost or Valuation</b>	
As at 1 January 2020	1,879,298
Additions	164,485
As at 31 December 2020	<u>2,043,783</u>
<b>Depreciation</b>	
As at 1 January 2020	26,599
Provided during the period	1,335
As at 31 December 2020	<u>27,934</u>
<b>Net Book Value</b>	
As at 31 December 2020	<u>2,015,849</u>
As at 1 January 2020	<u>1,852,699</u>

**5. Share Capital**

	<b>2020</b>	<b>2019</b>
Allotted, Called up and fully paid	<u>2</u>	<u>2</u>

**6. Reserves**

	<b>Fair Value Reserve £</b>
As at 1 January 2020	723,883
As at 31 December 2020	<u>723,883</u>

**7. Related Party Transactions**

Included in other creditors is £312,641 owed to The Natural Food Company Ltd.

Included in other debtors is £305,000 owed by Blue Brick Developments Ltd and £1,493,940 owed by Square One Estates Ltd.

The above companies are related to Green Leaf Investments Limited by common directorship and overlapping shareholding.

**8. General Information**

Green Leaf Investments Limited is a private company, limited by shares, incorporated in England & Wales, registered number 05658152 . The registered office is 22b Main Street, East Bridgford, Nottingham, NG13 8PA.

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.