

**Company registration number: 07055181**

**Greenways Consultant Services Limited**

**Unaudited filleted financial statements**

**31 March 2022**

**THE BARKER PARTNERSHIP**

Chartered Accountants and Statutory Auditors

Thirsk

# **Greenways Consultant Services Limited**

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## **Greenways Consultant Services Limited**

### **Directors and other information**

#### **Directors**

D S Roberts

A E Roberts

#### **Company number**

07055181

#### **Registered office**

17 Central Buildings

Market Place

Thirsk

North Yorkshire

YO7 1HD

#### **Accountants**

The Barker Partnership

17 Central Buildings

Market Place

Thirsk

North Yorkshire

YO7 1HD

## **Greenways Consultant Services Limited**

### **Chartered accountants report to the board of directors on the preparation of the unaudited statutory financial statements of Greenways Consultant Services Limited**

**Year ended 31 March 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Greenways Consultant Services Limited for the year ended 31 March 2022 which comprise the Balance Sheet and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the board of directors of Greenways Consultant Services Limited, as a body, in accordance with the terms of our engagement letter dated 27 October 2009. Our work has been undertaken solely to prepare for your approval the financial statements of Greenways Consultant Services Limited and state those matters that we have agreed to state to the board of directors of Greenways Consultant Services Limited as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Greenways Consultant Services Limited and its board of directors as a body for our work or for this report.

It is your duty to ensure that Greenways Consultant Services Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Greenways Consultant Services Limited. You consider that Greenways Consultant Services Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Greenways Consultant Services Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

The Barker Partnership

Chartered Accountants & Statutory Auditors

17 Central Buildings

Market Place

Thirsk

North Yorkshire

YO7 1HD

22 July 2022



# Greenways Consultant Services Limited

## Balance sheet

31 March 2022

	Note	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	5	21,241		28,436	
		<u>          </u>	21,241	<u>          </u>	28,436
<b>Current assets</b>					
Debtors	6	10,723		5,432	
Cash at bank and in hand		344,831		344,924	
		<u>          </u>		<u>          </u>	
		355,554		350,356	
<b>Creditors: amounts falling due within one year</b>	7	( 80,979)		( 61,366)	
		<u>          </u>		<u>          </u>	
<b>Net current assets</b>			274,575		288,990
<b>Total assets less current liabilities</b>			<u>          </u>		<u>          </u>
			295,816		317,426
<b>Provisions for liabilities</b>			( 4,248)		-
			<u>          </u>		<u>          </u>
<b>Net assets</b>			291,568		317,426
			<u>          </u>		<u>          </u>
<b>Capital and reserves</b>					
Called up share capital			2		2
Profit and loss account			291,566		317,424
			<u>          </u>		<u>          </u>
<b>Shareholders funds</b>			291,568		317,426
			<u>          </u>		<u>          </u>

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.



In accordance with section 444 of the Companies Act 2006, the Profit and Loss account has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 22 July 2022 , and are signed on behalf of the board by:

D S Roberts

Director

Company registration number: 07055181



# **Greenways Consultant Services Limited**

## **Notes to the financial statements**

**Year ended 31 March 2022**

### **1. General information**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 17 Central Buildings, Market Place, Thirsk, North Yorkshire, YO7 1HD.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

#### **Taxation**

The taxation expense represents the aggregate amount of current tax and deferred tax recognised in the reporting period. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

#### **Tangible assets**

Tangible assets are initially recorded at cost, and is subsequently stated at cost less any accumulated depreciation and any accumulated impairment losses.



## **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer equipment	-	25 % straight line
Fittings fixtures and equipment	-	20 % reducing balance
Motor vehicles	-	25 % reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

## **Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

## **Provisions**

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the Balance Sheet and the amount of the provision as an expense. Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

## **Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

## **4. Employee numbers**

The average number of persons employed by the company during the year amounted to 2 (2021: 2 ).

## 5. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
<b>At 1 April 2021 and 31 March 2022</b>	5,263	1,186	36,048	42,497
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>				
At 1 April 2021	4,511	538	9,012	14,061
Charge for the year	306	130	6,759	7,195
	<hr/>	<hr/>	<hr/>	<hr/>
<b>At 31 March 2022</b>	4,817	668	15,771	21,256
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Carrying amount</b>				
<b>At 31 March 2022</b>	446	518	20,277	21,241
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	752	648	27,036	28,436
	<hr/>	<hr/>	<hr/>	<hr/>

## 6. Debtors

	2022	2021
	£	£
Trade debtors	9,857	5,141
Other debtors	866	291
	<hr/>	<hr/>
	10,723	5,432
	<hr/>	<hr/>

## 7. Creditors: amounts falling due within one year

	2022	2021
	£	£
Social security and other taxes	6,781	7,869
Other creditors	74,198	53,497
	<hr/>	<hr/>
	80,979	61,366
	<hr/>	<hr/>

## 8. Related party transactions

During the year a director provided an interest free, unsecured loan to the company with no fixed repayment terms. The balance on the loan at the end of the financial year was £63,896, and is included in creditors due within one year (2021 - £47,274).

## **9. Controlling party**

For the whole financial year the company was under the joint control of Mr D S Roberts and Mrs A E Roberts , directors and joint shareholders of the company.

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.