

Unaudited Financial Statements
for the Year Ended 31 March 2023
for
Cotswold Green Energy Limited

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for the Year Ended 31 March 2023

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Cotswold Green Energy Limited

Company Information
for the Year Ended 31 March 2023

DIRECTOR:

C MacKinnon - Little

REGISTERED OFFICE:

17 Winterway
Blockley
Moreton in Marsh
Gloucestershire
GL56 9EF

REGISTERED NUMBER:

07620519 (England and Wales)

ACCOUNTANTS:

Harding & Humphries
5 Victoria Buildings
Victoria Road
Freshfield
Liverpool
Merseyside
L37 7DB

Balance Sheet
31 March 2023

	Notes	31.3.23 £	£	31.3.22 £	£
FIXED ASSETS					
Tangible assets	4		15,215		7,182
CURRENT ASSETS					
Debtors	5	29,485		66,477	
Cash at bank and in hand		<u>145,506</u>		<u>113,536</u>	
		174,991		180,013	
CREDITORS					
Amounts falling due within one year	6	<u>26,267</u>		<u>36,194</u>	
NET CURRENT ASSETS			148,724		143,819
TOTAL ASSETS LESS CURRENT LIABILITIES			163,939		151,001
PROVISIONS FOR LIABILITIES			3,799		1,365
NET ASSETS			160,140		149,636
CAPITAL AND RESERVES					
Called up share capital	7		10		10
Retained earnings			<u>160,130</u>		<u>149,626</u>
SHAREHOLDERS' FUNDS			160,140		149,636

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 3 August 2023 and were signed by:

C Mackinnon-Little - Director

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. **STATUTORY INFORMATION**

Cotswold Green Energy 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.

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.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

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.

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 5 (2022 - 6) .

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2022	5,975	769	22,431	29,175
Additions	150	655	12,299	13,104
At 31 March 2023	6,125	1,424	34,730	42,279
DEPRECIATION				
At 1 April 2022	4,881	456	16,656	21,993
Charge for year	311	242	4,518	5,071
At 31 March 2023	5,192	698	21,174	27,064
NET BOOK VALUE				
At 31 March 2023	933	726	13,556	15,215
At 31 March 2022	1,094	313	5,775	7,182

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

	31.3.23 £	31.3.22 £
Trade debtors	26,705	62,945
Other debtors	2,780	3,532
	<u>29,485</u>	<u>66,477</u>

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

	31.3.23 £	31.3.22 £
Trade creditors	13,776	15,069
Taxation and social security	10,863	19,495
Other creditors	1,628	1,630
	<u>26,267</u>	<u>36,194</u>

7. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.3.23 £	31.3.22 £
10	Ordinary	£1	<u>10</u>	<u>10</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.