

The Big Green Leaf Company Limited

Annual Report and Unaudited Financial Statements
for the Year Ended 31 March 2022

Gold Accountants Limited
24 Southfield
Polegate
East Sussex
BN26 5LX

The Big Green Leaf Company Limited

Contents

Company Information	<u>1</u>
Directors' Report	<u>2</u>
Accountants' Report	<u>3</u>
Profit and Loss Account	<u>4</u>
Statement of Comprehensive Income	<u>5</u>
Balance Sheet	<u>6</u>
Statement of Changes in Equity	<u>7</u>
Notes to the Unaudited Financial Statements	<u>8 to 12</u>

The Big Green Leaf Company Limited

Company Information

Directors	Mr G Richards Mrs H Richards
Registered office	27 Percy Road Guildford Essex GU2 9PA
Accountants	Gold Accountants Limited 24 Southfield Polegate East Sussex BN26 5LX

The Big Green Leaf Company Limited

Directors' Report for the Year Ended 31 March 2022

The directors present their report and the financial statements for the year ended 31 March 2022.

Directors of the company

The directors who held office during the year were as follows:

Mr G Richards

Mrs H Richards

Principal activity

The principal activity of the company is landscape service activities

Small companies provision statement

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on 4 August 2022 and signed on its behalf by:

.....

Mr G Richards

Director

**Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
The Big Green Leaf Company Limited
for the 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 accounts of The Big Green Leaf Company Limited for the year ended 31 March 2022 as set out on pages 4 to 12 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of The Big Green Leaf Company Limited, as a body, in accordance with the terms of our engagement letter dated 20 February 2020. Our work has been undertaken solely to prepare for your approval the accounts of The Big Green Leaf Company Limited and state those matters that we have agreed to state to the Board of Directors of The Big Green Leaf Company Limited, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The Big Green Leaf Company Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that The Big Green Leaf Company Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of The Big Green Leaf Company Limited. You consider that The Big Green Leaf Company 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 accounts of The Big Green Leaf Company 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 accounts.

.....
Gold Accountants Limited
24 Southfield
Polegate
East Sussex
BN26 5LX

4 August 2022

The Big Green Leaf Company Limited

Profit and Loss Account for the Year Ended 31 March 2022

	Note	2022 £	2021 £
Turnover		236,010	128,049
Cost of sales		<u>(111,580)</u>	<u>(41,362)</u>
Gross profit		124,430	86,687
Administrative expenses		<u>(79,265)</u>	<u>(46,832)</u>
Operating profit		<u>45,165</u>	<u>39,855</u>
Profit before tax		45,165	39,855
Tax on profit		<u>(8,581)</u>	<u>(7,709)</u>
Profit for the financial year		<u><u>36,584</u></u>	<u><u>32,146</u></u>

The above results were derived from continuing operations.

The company has no recognised gains or losses for the year other than the results above.

The Big Green Leaf Company Limited

Statement of Comprehensive Income for the Year Ended 31 March 2022

	2022	2021
	£	£
Profit for the year	<u>36,584</u>	<u>32,146</u>
Total comprehensive income for the year	<u><u>36,584</u></u>	<u><u>32,146</u></u>

The Big Green Leaf Company Limited

(Registration number: 09021437)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	<u>4</u>	21,973	27,122
Current assets			
Debtors	<u>5</u>	(29,501)	7,602
Cash at bank and in hand		71,259	20,686
		<u>41,758</u>	<u>28,288</u>
Creditors: Amounts falling due within one year	<u>6</u>	(33,593)	(15,821)
Net current assets		<u>8,165</u>	<u>12,467</u>
Total assets less current liabilities		30,138	39,589
Creditors: Amounts falling due after more than one year	<u>6</u>	(29,171)	(34,902)
Provisions for liabilities		(334)	(538)
Net assets		<u>633</u>	<u>4,149</u>
Capital and reserves			
Called up share capital	<u>7</u>	100	100
Retained earnings		533	4,049
Shareholders' funds		<u>633</u>	<u>4,149</u>

For the financial 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 accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on 4 August 2022 and signed on its behalf by:

.....
Mr G Richards
Director

The Big Green Leaf Company Limited

Statement of Changes in Equity for the Year Ended 31 March 2022

	Share capital £	Retained earnings £	Total £
At 1 April 2021	100	4,049	4,149
Profit for the year	-	36,584	36,584
Dividends	-	(40,100)	(40,100)
At 31 March 2022	100	533	633

	Share capital £	Retained earnings £	Total £
At 1 April 2020	100	13,034	13,134
Profit for the year	-	32,146	32,146
Dividends	-	(41,131)	(41,131)
At 31 March 2021	100	4,049	4,149

The Big Green Leaf Company Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2022

1 General information

The company is a private company limited by share capital, incorporated in England.

The address of its registered office is:

27 Percy Road
Guildford
Essex
GU2 9PA

These financial statements were authorised for issue by the Board on 4 August 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

The Big Green Leaf Company Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2022

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised when 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 and that are expected to apply to the reversal of the timing difference.

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Plant and machinery	20% reducing balance
Tools	20% straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

The Big Green Leaf Company Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2022

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the profit and loss account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 3 (2021 - 2).

The Big Green Leaf Company Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2022

4 Tangible assets

	Fixtures and fittings £	Other tangible assets £	Total £
Cost or valuation			
At 1 April 2021	510	29,115	29,625
Additions	363	-	363
At 31 March 2022	873	29,115	29,988
Depreciation			
At 1 April 2021	77	2,426	2,503
Charge for the year	174	5,338	5,512
At 31 March 2022	251	7,764	8,015
Carrying amount			
At 31 March 2022	622	21,351	21,973
At 31 March 2021	433	26,689	27,122

5 Debtors

	2022 £	2021 £
Current		
Trade debtors	(66,520)	(270)
Prepayments	30,000	-
Other debtors	7,019	7,872
	(29,501)	7,602

6 Creditors

Creditors: amounts falling due within one year

	2022 £	2021 £
Due within one year		
Trade creditors	7,181	4,628
Taxation and social security	14,191	5,742
Accruals and deferred income	7,747	3,955
Other creditors	4,474	1,496
	33,593	15,821

Creditors: amounts falling due after more than one year

The Big Green Leaf Company Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2022

	Note	2022 £	2021 £
Due after one year			
Loans and borrowings	8	29,171	34,902

7 Share capital

Allotted, called up and fully paid shares

	2022 No.	£	2021 No.	£
Ordinary of £1 each	100	100	100	100

8 Loans and borrowings

	2022 £	2021 £
Non-current loans and borrowings		
Bank borrowings	9,468	10,000
Other borrowings	19,703	24,902
	29,171	34,902

9 Dividends

Interim dividends paid

	2022 £	2021 £
Interim dividend of £401.00 (2021 - £411.3039) per each Ordinary	40,100	41,130

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.