

# The Big Green Leaf Company Limited

Annual Report and Unaudited Financial Statements  
for the Year Ended 31 March 2021

# **The Big Green Leaf Company Limited**

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# **The Big Green Leaf Company Limited**

## **Company Information**

<b>Directors</b>	Mr G Richards Mrs H Richards
<b>Registered office</b>	Hornhill House Guildford Road Rudgwick Horsham West Sussex RH12 3BH
<b>Accountants</b>	Gold Accountants Limited 24 Southfield Polegate East Sussex BN26 5LX

# **The Big Green Leaf Company Limited**

## **Directors' Report for the Year Ended 31 March 2021**

The directors present their report and the financial statements for the year ended 31 March 2021.

### **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 by the Board on 16 December 2021 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 2021**

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 2021 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

16 December 2021

# **The Big Green Leaf Company Limited**

## **Profit and Loss Account for the Year Ended 31 March 2021**

	<b>Note</b>	<b>Total 31 March 2021 £</b>	<b>Total 31 March 2020 £</b>
Turnover		128,049	123,608
Cost of sales		<u>(41,362)</u>	<u>(34,609)</u>
Gross profit		86,687	88,999
Administrative expenses		<u>(46,832)</u>	<u>(41,867)</u>
Operating profit		<u>39,855</u>	<u>47,132</u>
Profit before tax		39,855	47,132
Taxation		<u>(7,709)</u>	<u>(8,955)</u>
Profit for the financial year		<u><u>32,146</u></u>	<u><u>38,177</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 2021**

	<b>Note</b>	<b>2021</b> <b>£</b>	<b>2020</b> <b>£</b>
Profit for the year		<u>32,146</u>	<u>38,177</u>
Total comprehensive income for the year		<u><u>32,146</u></u>	<u><u>38,177</u></u>

# The Big Green Leaf Company Limited

(Registration number: 09021437)

## Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	27,122	-
<b>Current assets</b>			
Debtors	<u>5</u>	7,602	17,923
Cash at bank and in hand		<u>20,686</u>	<u>7,958</u>
		28,288	25,881
<b>Creditors: Amounts falling due within one year</b>	<u>6</u>	<u>(15,821)</u>	<u>(12,883)</u>
<b>Net current assets</b>		<u>12,467</u>	<u>12,998</u>
<b>Total assets less current liabilities</b>		39,589	12,998
<b>Creditors: Amounts falling due after more than one year</b>	<u>6</u>	(34,902)	-
<b>Provisions for liabilities</b>		<u>(538)</u>	<u>136</u>
<b>Net assets</b>		<u>4,149</u>	<u>13,134</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		<u>4,049</u>	<u>13,034</u>
<b>Total equity</b>		<u>4,149</u>	<u>13,134</u>

For the financial year ending 31 March 2021 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 16 December 2021 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 2021

	Share capital £	Profit and loss account £	Total £
At 1 April 2020	100	13,034	13,134
Profit for the year	-	32,146	32,146
Total comprehensive income	-	32,146	32,146
Dividends	-	(41,131)	(41,131)
At 31 March 2021	100	4,049	4,149
	<b>Share capital</b> £	<b>Profit and loss</b> account £	<b>Total</b> £
At 1 April 2019	100	457	557
Profit for the year	-	38,177	38,177
Total comprehensive income	-	38,177	38,177
Dividends	-	(25,600)	(25,600)
At 31 March 2020	100	13,034	13,134

The notes on pages 8 to 12 form an integral part of these financial statements.  
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# **The Big Green Leaf Company Limited**

## **Notes to the Financial Statements for the Year Ended 31 March 2021**

### **1 General information**

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

The address of its registered office is:

Hornshill House  
Guildford Road  
Rudgwick  
Horsham  
West Sussex  
RH12 3BH

These financial statements were authorised for issue by the Board on 16 December 2021.

### **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 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

#### **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 Financial Statements for the Year Ended 31 March 2021**

Deferred income tax is recognised on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements and on unused tax losses or tax credits in the company. Deferred income tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

The carrying amount of deferred tax assets are reviewed at each reporting date and a valuation allowance is set up against deferred tax assets so that the net carrying amount equals the highest amount that is more likely than not to be recovered based on current or future taxable profit.

### **Tangible assets**

Tangible assets are stated in the statement of financial position 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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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.

# **The Big Green Leaf Company Limited**

## **Notes to the Financial Statements for the Year Ended 31 March 2021**

### **Borrowings**

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 2 (2020 - 2).

# The Big Green Leaf Company Limited

## Notes to the Financial Statements for the Year Ended 31 March 2021

### 4 Tangible assets

	Furniture, fittings and equipment £	Other property, plant and equipment £	Total £
<b>Cost or valuation</b>			
Additions	510	29,115	29,625
At 31 March 2021	510	29,115	29,625
<b>Depreciation</b>			
Charge for the year	77	2,426	2,503
At 31 March 2021	77	2,426	2,503
<b>Carrying amount</b>			
At 31 March 2021	433	26,689	27,122

### 5 Debtors

	2021 £	2020 £
Trade debtors	(270)	2,563
Other debtors	7,872	15,360
Total current trade and other debtors	7,602	17,923

### 6 Creditors

	Note	2021 £	2020 £
<b>Due within one year</b>			
Trade creditors		4,628	1,954
Taxation and social security		3,819	1,329
Other creditors		7,374	9,600
		15,821	12,883
<b>Due after one year</b>			
Loans and borrowings	7	34,902	-

### 7 Loans and borrowings

# The Big Green Leaf Company Limited

## Notes to the Financial Statements for the Year Ended 31 March 2021

	2021 £	2020 £
<b>Non-current loans and borrowings</b>		
Bank borrowings	10,000	-
Other borrowings	24,902	-
	<u>34,902</u>	<u>-</u>

## 8 Dividends

### Interim dividends paid

	2021 £	2020 £
Interim dividend of £261.30 (2020 - £256) per each Ordinary share	26,130.00	25,600
	<u>26,130.00</u>	<u>25,600</u>

# The Big Green Leaf Company Limited

## Detailed Profit and Loss Account for the Year Ended 31 March 2021

	2021 £	2020 £
Turnover (analysed below)	128,049	123,608
Cost of sales (analysed below)	<u>(41,362)</u>	<u>(34,609)</u>
Gross profit	<u>86,687</u>	<u>88,999</u>
Gross profit (%)	67.7%	72%
<b>Administrative expenses</b>		
Employment costs (analysed below)	(21,019)	(17,324)
Establishment costs (analysed below)	(498)	(504)
General administrative expenses (analysed below)	(22,096)	(23,486)
Finance charges (analysed below)	(716)	(553)
Depreciation costs (analysed below)	<u>(2,503)</u>	<u>-</u>
	<u>(46,832)</u>	<u>(41,867)</u>
Operating profit	<u>39,855</u>	<u>47,132</u>
Profit before tax	<u><u>39,855</u></u>	<u><u>47,132</u></u>

# The Big Green Leaf Company Limited

## Detailed Profit and Loss Account for the Year Ended 31 March 2021

	2021 £	2020 £
<b>Turnover</b>		
Sales - Plants	126,436	123,608
JRS Grant	1,613	-
	<u>128,049</u>	<u>123,608</u>
<b>Cost of sales</b>		
Cost of sales - goods	<u>41,362</u>	<u>34,609</u>
<b>Employment costs</b>		
Director Remuneration	(20,746)	(17,278)
Employers NI	(28)	(2)
Employer's Pension	<u>(245)</u>	<u>(44)</u>
	<u>(21,019)</u>	<u>(17,324)</u>
<b>Establishment costs</b>		
General Rates	(13)	(97)
Repairs and renewals	<u>(485)</u>	<u>(407)</u>
	<u>(498)</u>	<u>(504)</u>
<b>General administrative expenses</b>		
Accountancy Fee	(4,392)	(8,256)
Subscription	(144)	(660)
Postage	(4)	(77)
Telephone	(1,475)	(1,585)
Motor Expenses	(10,086)	(8,334)
Travels & Subsistence	(211)	(1,064)
Staff Welfare	(659)	(35)
Office costs	(573)	(303)
Insurance	(2,787)	(2,998)
Bad Debt write off	(1,759)	-
General Expenses	(6)	(141)
Charitable Donations	<u>-</u>	<u>(33)</u>
	<u>(22,096)</u>	<u>(23,486)</u>
<b>Finance charges</b>		
Bank charges and interest	<u>(716)</u>	<u>(553)</u>
<b>Depreciation costs</b>		



Tools depreciation	(77)	-
Plant & machinery depreciation	<u>(2,426)</u>	<u>-</u>
This page does not form part of the statutory financial statements.		<u>(2,503)</u>
Page 14		<u>-</u>

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