

Unaudited Financial Statements
for the Year Ended 30 September 2022
for
Carbon Focus Ltd

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DIRECTOR: Miss S I M Anderson

REGISTERED OFFICE: Zoons House
Larkhay Road
Hucclecote
Gloucester
Gloucestershire
GL3 3NE

REGISTERED NUMBER: 10355973 (England and Wales)

ACCOUNTANTS: HATS Gloucester Ltd
The White House
162 Hucclecote Road
Hucclecote
Gloucester
Gloucestershire
GL3 3SH

BANKERS: Santander
Bootle
Merseyside
L30 4GB

Statement of Financial Position
30 September 2022

	Notes	30/9/22 £	£	30/9/21 £	£
FIXED ASSETS					
Tangible assets	4		366		247
CURRENT ASSETS					
Debtors	5	6,245		6,615	
Cash at bank		<u>193,651</u>		<u>211,431</u>	
		199,896		218,046	
CREDITORS					
Amounts falling due within one year	6	<u>45,413</u>		<u>100,620</u>	
NET CURRENT ASSETS			<u>154,483</u>		<u>117,426</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>154,849</u>		<u>117,673</u>
CAPITAL AND RESERVES					
Called up share capital			10		10
Retained earnings			<u>154,839</u>		<u>117,663</u>
SHAREHOLDERS' FUNDS			<u>154,849</u>		<u>117,673</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 28 February 2023 and were signed by:

Miss S I M Anderson - Director

**Notes to the Financial Statements
for the Year Ended 30 September 2022**

1. STATUTORY INFORMATION

Carbon Focus Ltd 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.

Computer equipment - 33% on cost

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 statement of financial position date.

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 1 (2021 - 1) .

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

4. TANGIBLE FIXED ASSETS

	Computer equipment £
Cost	
At 1 October 2021	2,288
Additions	457
At 30 September 2022	<u>2,745</u>
Depreciation	
At 1 October 2021	2,041
Charge for year	338
At 30 September 2022	<u>2,379</u>
Net book value	
At 30 September 2022	<u>366</u>
At 30 September 2021	<u>247</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/9/22 £	30/9/21 £
Trade debtors	5,980	6,226
Other debtors	265	389
	<u>6,245</u>	<u>6,615</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/9/22 £	30/9/21 £
Taxation and social security	24,182	31,389
Other creditors	21,231	69,231
	<u>45,413</u>	<u>100,620</u>

7. RELATED PARTY DISCLOSURES

Miss S I M Anderson
 Director

At the year end the company owed the director £21,231 (2021 - £69,230). This loan, shown within other creditors, is interest free and considered repayable on demand as it has no fixed repayment terms.

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.