

**REGISTERED NUMBER: 10802512 (England and Wales)**

**EUCALYPTUS CONSULTING LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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FOR THE YEAR ENDED 30 JUNE 2023

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**EUCALYPTUS CONSULTING LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 JUNE 2023**

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**DIRECTORS:**

G A Jones  
Dr J L Selman

**REGISTERED OFFICE:**

7 Richmond Park  
Otterbourne  
Winchester  
Hampshire  
SO21 2DJ

**REGISTERED NUMBER:**

10802512 (England and Wales)

**BALANCE SHEET**  
**30 JUNE 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	4	5,856	7,361
<b>CURRENT ASSETS</b>			
Debtors	5	13,120	8,423
Cash at bank		156	312
		<u>13,276</u>	<u>8,735</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	(8,164)	(12,734)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>5,112</u>	<u>(3,999)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>10,968</u>	<u>3,362</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		2	2
Retained earnings		10,966	3,360
		<u>10,968</u>	<u>3,362</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 5 October 2023 and were signed on its behalf by:

G A Jones - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

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**1. STATUTORY INFORMATION**

Eucalyptus Consulting 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 FRS 102 "The Financial Reporting Standards applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies' regime.

The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**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 the cost less estimated residual value of each asset over its estimated useful life.

Freehold property	- Straight line over 10 years
Fixtures and fittings	- Straight line over 5 years
Computer equipment	- Straight line over 3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the income statement.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**2. ACCOUNTING POLICIES - continued**

**Financial assets**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial assets are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Basic financial assets, which include trade and other receivables and cash and bank balances are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method, unless the arrangement constitutes a financial transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

**Financial liabilities**

Basic financial liabilities, which include trade and other payables, are initially measured at transaction price and subsequently measured at amortised cost, unless the arrangement constitutes a financing transaction where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

**Equity instruments**

Equity instruments issued by the company are recorded at the fair value of the proceeds received net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2022 - 2) .

**4. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 July 2022				
and 30 June 2023	<u>9,246</u>	<u>292</u>	<u>2,089</u>	<u>11,627</u>
<b>DEPRECIATION</b>				
At 1 July 2022	<u>3,237</u>	<u>203</u>	<u>826</u>	<u>4,266</u>
Charge for year	<u>925</u>	<u>58</u>	<u>522</u>	<u>1,505</u>
At 30 June 2023	<u>4,162</u>	<u>261</u>	<u>1,348</u>	<u>5,771</u>
<b>NET BOOK VALUE</b>				
At 30 June 2023	<u>5,084</u>	<u>31</u>	<u>741</u>	<u>5,856</u>
At 30 June 2022	<u>6,009</u>	<u>89</u>	<u>1,263</u>	<u>7,361</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	<b>12,845</b>	8,423
Other debtors	<b>275</b>	-
	<b><u>13,120</u></b>	<b><u>8,423</u></b>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	240
Taxation and social security	<b>7,278</b>	5,257
Other creditors	<b>886</b>	7,237
	<b><u>8,164</u></b>	<b><u>12,734</u></b>

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.