

**COMPANY REGISTRATION NUMBER: 13977567**

**GREENPACE HOLDINGS LTD  
FILLETED UNAUDITED FINANCIAL STATEMENTS  
31 MARCH 2023**



**GREENPACE HOLDINGS LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**31 MARCH 2023**

	Note	£	31 Mar 23 £
<b>FIXED ASSETS</b>			
Investments	4		212
<b>CURRENT ASSETS</b>			
Debtors	5	212	
<b>CREDITORS: amounts falling due within one year</b>	6	212	
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>212</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	7		<u>212</u>
<b>SHAREHOLDERS FUNDS</b>			<u>212</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

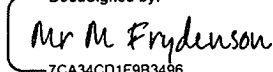
In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the period ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 28 November 2023, and are signed on behalf of the board by:

DocuSigned by:  
  
 7CA34CD1F9B3496...

Mr M Frydenson  
 Director

Company registration number: 13977567

The notes on pages 2 to 4 form part of these financial statements.

**GREENPACE HOLDINGS LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**PERIOD FROM 15 MARCH 2022 TO 31 MARCH 2023**

**1. GENERAL INFORMATION**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 1 Sentinel Square, London, NW4 2EL.

**2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

**3. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Consolidation**

The company has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the company and its subsidiary undertakings comprise a small group.

**Investments**

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

**Investments in associates**

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value recognised in other comprehensive income/profit or loss. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

**Investments in joint ventures**

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

**GREENPACE HOLDINGS LTD**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**PERIOD FROM 15 MARCH 2022 TO 31 MARCH 2023**

**3. ACCOUNTING POLICIES** *(continued)*

**Investments in joint ventures** *(continued)*

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value recognised in other comprehensive income/profit or loss. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

**Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**4. INVESTMENTS**

	<b>Other investments other than loans £</b>
<b>Cost</b>	
At 15 March 2022	–
Additions	<u>212</u>
<b>At 31 March 2023</b>	<u>212</u>
<b>Impairment</b>	
At 15 March 2022 and 31 March 2023	<u>–</u>

**GREENPACE HOLDINGS LTD**  
**NOTES TO THE FINANCIAL STATEMENTS** *(continued)*  
**PERIOD FROM 15 MARCH 2022 TO 31 MARCH 2023**

**4. INVESTMENTS** *(continued)*

**Other  
investments  
other than  
loans  
£**

Carrying amount  
At 31 March 2023

212  
          

**5. DEBTORS**

**31 Mar 23**

**£**

Other debtors

212  
          

**6. CREDITORS: amounts falling due within one year**

**31 Mar 23**

**£**

Other creditors

212  
          

**7. CALLED UP SHARE CAPITAL**

**Issued, called up and fully paid**

**31 Mar 23**

**No.**

**£**

Ordinary shares of £1 each

212  
          

212