

**VIRIDIAN HR LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Viridian HR Ltd
Unaudited Financial Statements
For The Year Ended 30 September 2022

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Viridian HR Ltd
Statement of Financial Position
As at 30 September 2022

Registered number: 09772531

		2022		2021	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		711		591
			<u>711</u>		<u>591</u>
CURRENT ASSETS					
Debtors	4	21,541		13,519	
Cash at bank and in hand		<u>15,958</u>		<u>8,065</u>	
		37,499		21,584	
Creditors: Amounts Falling Due Within One Year	5	<u>(17,694)</u>		<u>(16,636)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>19,805</u>		<u>4,948</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>20,516</u>		<u>5,539</u>
PROVISIONS FOR LIABILITIES					
Deferred Taxation	6		<u>(135)</u>		<u>(112)</u>
NET ASSETS			<u>20,381</u>		<u>5,427</u>
CAPITAL AND RESERVES					
Called up share capital	7		1		1
Income Statement			<u>20,380</u>		<u>5,426</u>
SHAREHOLDERS' FUNDS			<u>20,381</u>		<u>5,427</u>

Viridian HR Ltd
Statement of Financial Position (continued)
As at 30 September 2022

For the year ending 30 September 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Income Statement.

On behalf of the board

Mrs Karine Lipinski

Director

13 June 2023

The notes on pages 3 to 5 form part of these financial statements.

Viridian HR Ltd
Notes to the Financial Statements
For The Year Ended 30 September 2022

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006

1.2. Turnover

Turnover is measured at the fair value of consideration received or receivable, net of discounts and value added taxes, is earned from the rendering of HR services, and is recognised by reference to the stage of completion of the service.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	25% straight line
Computer Equipment	33% straight line

1.4. Leasing and Hire Purchase Contracts

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the income statement as incurred.

1.5. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the income statement because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in the income statement, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

1.6. Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the income statement as they become payable in accordance with the rules of the scheme.

1.7. Registrar Filing Requirements

The company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the income statement, directors report, and notes to the financial statements relating to the income statement.

2. Average Number of Employees

The average number of employees, including directors, during the year was 3 (2021: 2)

Viridian HR Ltd
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2022

3. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 October 2021	565	1,378	1,943
Additions	323	177	500
As at 30 September 2022	<u>888</u>	<u>1,555</u>	<u>2,443</u>
Depreciation			
As at 1 October 2021	329	1,023	1,352
Provided during the period	155	225	380
As at 30 September 2022	<u>484</u>	<u>1,248</u>	<u>1,732</u>
Net Book Value			
As at 30 September 2022	<u>404</u>	<u>307</u>	<u>711</u>
As at 1 October 2021	<u>236</u>	<u>355</u>	<u>591</u>

4. Debtors

	2022	2021
	£	£
Due within one year		
Trade debtors	14,256	5,953
Other debtors	7,285	7,566
	<u>21,541</u>	<u>13,519</u>

5. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Other creditors	827	704
Taxation and social security	16,867	15,932
	<u>17,694</u>	<u>16,636</u>

6. Deferred Taxation

The provision for deferred taxation is made up of accelerated capital allowances.

	2022	2021
	£	£
Deferred Tax	<u>135</u>	<u>112</u>

Viridian HR Ltd
Notes to the Financial Statements (continued)
For The Year Ended 30 September 2022

7. Share Capital

			2022	2021
Allotted, Called up and fully paid			<u>1</u>	<u>1</u>
	Value	Number	2022	2021
	£		£	£
Allotted, called up and fully paid				
Ordinary Shares	1,000	<u>1</u>	<u>1</u>	<u>1</u>

8. Pension Commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. At the statement of financial position date unpaid contributions of £249 (2021: £36) were due to the fund. They are included in Other Creditors.

9. General Information

Viridian HR Ltd is a private company, limited by shares. It is incorporated in England & Wales, under a registered number of 09772531 . The registered office is Oakridge House, Wellington Road, High Wycombe, Buckinghamshire, HP12 3PR.

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.