

REGISTERED NUMBER: 06991160 (England and Wales)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023
FOR
UK GAS SERVICES (LEICESTERSHIRE)
GROUP LIMITED

**UK GAS SERVICES (LEICESTERSHIRE)
GROUP LIMITED (REGISTERED NUMBER: 06991160)**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3

**UK GAS SERVICES (LEICESTERSHIRE)
GROUP LIMITED**

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 JULY 2023**

DIRECTOR:	Mr AK Newton
SECRETARY:	Mr G Wright
REGISTERED OFFICE:	13 Leicester Road Groby Leicester Leicestershire LE6 0DQ
REGISTERED NUMBER:	06991160 (England and Wales)
SENIOR STATUTORY AUDITOR:	Westleigh Scales FCA
AUDITORS:	Mark J Rees LLP Chartered Accountants and Statutory Auditors Granville Hall Granville Road Leicester LE1 7RU
BANKERS:	Royal Bank of Scotland 36 St. Andrew Square Edinburgh EH2 2YB

**UK GAS SERVICES (LEICESTERSHIRE)
GROUP LIMITED (REGISTERED NUMBER: 06991160)**

**BALANCE SHEET
31 JULY 2023**

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Investments	4		4,030,001		4,030,001
CURRENT ASSETS					
Debtors	5	2,802		2,212	
Cash at bank		<u>49</u>		<u>1,093</u>	
		2,851		3,305	
CREDITORS					
Amounts falling due within one year	6	<u>3,503,262</u>		<u>3,300,746</u>	
NET CURRENT LIABILITIES			<u>(3,500,411)</u>		<u>(3,297,441)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>529,590</u>		<u>732,560</u>
CAPITAL AND RESERVES					
Called up share capital			1,000		1,000
Share premium			299,001		299,001
Retained earnings			<u>229,589</u>		<u>432,559</u>
SHAREHOLDERS' FUNDS			<u>529,590</u>		<u>732,560</u>

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 16 February 2024 and were signed by:

Mr AK Newton - Director

The notes form part of these financial statements

**UK GAS SERVICES (LEICESTERSHIRE)
GROUP LIMITED (REGISTERED NUMBER: 06991160)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

1. STATUTORY INFORMATION

UK Gas Services (Leicestershire) Group 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

Preparation of consolidated financial statements

The company has taken advantage of the exemption under section 400 of the Companies House Act 2006 not to prepare consolidated accounts. The financial statements present information about the company as an individual entity and not about its group.

UK Gas Services (Leicestershire) Group Limited is a wholly owned subsidiary of 2 Apples Limited and the results of UK Gas Services (Leicestershire) Group Limited are included in the consolidated financial statements of 2 Apples Limited which are available from Companies House.

Related party exemption

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at 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 balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**UK GAS SERVICES (LEICESTERSHIRE)
GROUP LIMITED (REGISTERED NUMBER: 06991160)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023**

2. ACCOUNTING POLICIES - continued

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2022 - 1) .

4. FIXED ASSET INVESTMENTS

Shares in
group
undertakings
£

COST

At 1 August 2022
and 31 July 2023

4,030,001

NET BOOK VALUE

At 31 July 2023
At 31 July 2022

4,030,001

4,030,001

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Taxation	<u>2,802</u>	<u>2,212</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Amounts owed to group undertakings	3,501,983	3,299,132
Taxation and social security	-	335
Other creditors	<u>1,279</u>	<u>1,279</u>
	<u>3,503,262</u>	<u>3,300,746</u>

7. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006

The Report of the Auditors was unqualified.

Westleigh Scales FCA (Senior Statutory Auditor)
for and on behalf of Mark J Rees LLP Chartered Accountants

**UK GAS SERVICES (LEICESTERSHIRE)
GROUP LIMITED (REGISTERED NUMBER: 06991160)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023**

8. RELATED PARTY DISCLOSURES

During the period there existed an inter-company guarantee between the company, 2 Apples Limited and UK Gas Services Limited in respect of all of the group's bank loans and overdrafts.

9. ULTIMATE PARENT COMPANY

The company's ultimate parent undertaking is 2 Apples Limited. The registered office address and the principal place of business of 2 Apples Limited is Unit 16a Fir Tree Lane, Groby Industrial Estate, Groby, Leicester, LE6 0FH.

The company is included within the consolidated financial statements of 2 Apples Limited and copies of these can be obtained from Companies House.

The directors consider Mr AK Newton to be the ultimate controlling party due to his 51% shareholding in 2 Apples Limited.

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.