

Registered number
11242782

Green Impact Investors Limited

Filleted Accounts

31 March 2023

Green Impact Investors Limited**Registered number:** 11242782**Balance Sheet****as at 31 March 2023**

	Notes	2023 £	2022 £
Current assets			
Debtors	3	188,485	156,267
Investments held as current assets	4	638,937	484,701
Cash at bank and in hand		163,652	70,634
		<u>991,074</u>	<u>711,602</u>
Creditors: amounts falling due within one year			
	5	(428,474)	(386,701)
Net current assets		<u>562,600</u>	<u>324,901</u>
Total assets less current liabilities		<u>562,600</u>	<u>324,901</u>
Provisions for liabilities		(24,256)	(12,289)
Net assets		<u>538,344</u>	<u>312,612</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		538,244	312,512
Shareholders' funds		<u>538,344</u>	<u>312,612</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr D Jones

Director

Green Impact Investors Limited
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover is wholly revenue earned from the rendering of services and is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

2 Employees	2023	2022
	Number	Number
Average number of persons employed by the company	-	-

3 Debtors	2023	2022
	£	£
Trade debtors	9,173	7,025
Other debtors	179,312	149,242
	<u>188,485</u>	<u>156,267</u>
Amounts due after more than one year included above	<u>135,405</u>	<u>135,405</u>

4 Investments held as current assets	2023	2022
	£	£
Fair value		
Unlisted investments	<u>638,937</u>	<u>484,701</u>
Increase/(decrease) in fair value included in the profit and loss account for the financial year		
Unlisted investments	<u>38,032</u>	<u>51,011</u>

Investments are included at their fair value at the balance sheet date. Fair value is determined from the information available to the director. The revaluation net of foreign currency exchange is recognised in the profit and loss account. The historical cost of the investments is £541,234.

5 Creditors: amounts falling due within one year	2023	2022
	£	£
Taxation and social security costs	45,356	3,728
Accruals	3,218	3,073
Other creditors	379,900	379,900
	<u>428,474</u>	<u>386,701</u>

6 Related party transactions

At the balance sheet date the company owed £379,900 to the director and his wife. No interest has been charged on the loan in the year under review. The loan is repayable upon demand.

7 Other information

Green Impact Investors Limited is a private company limited by shares and incorporated in England. Its registered office is:

The Old Bull Pens

Sezincote

Moreton in Marsh

Gloucestershire

GL56 9AW

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