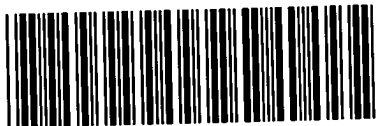


REGISTERED NUMBER: SC.426472

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30th NOVEMBER 2020 FOR**  
**GREUM CONSULTANCY LIMITED**

SATURDAY



\*SABD70JD\*

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21/08/2021

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COMPANIES HOUSE

Abridged Accounts  
Registrar of Companies

**GREUM CONSULTANCY LIMITED**

**REGISTERED NUMBER: SC.426472**

**CONTENTS OF THE FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED 30th NOVEMBER 2020**

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**GREUM CONSULTANCY LIMITED**

**REGISTERED NUMBER: SC.426472**

**COMPANY INFORMATION**

**FOR THE PERIOD ENDED 30th NOVEMBER 2020**

DIRECTORS: MR. GRAHAM DAVID BAILEY  
MISS NICOLA ROONEY

REGISTERED OFFICE: 21 GROVE FARM GARDENS  
BONNYRIGG  
MIDLOTHIAN  
EH19 3GS

REGISTERED NUMBER: SC.426472

ACCOUNTANT: GORDON S. CAMPBELL, C.A., A.T.I.I.  
CHARTERED ACCOUNTANT  
& CHARTERED TAX ADVISER  
17A CLARENDON PLACE  
STIRLING  
FK8 2QW

BANKERS: HSBC  
118 PRINCES STREET  
EDINBURGH  
EH2 4AA

**GREUM CONSULTANCY LIMITED**  
**REGISTERED NUMBER: SC.426472**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30th NOVEMBER 2020**

	NOTES	30.11.2020 £	30.06.2019 £
TANGIBLE ASSETS	4	1,636	1,138
<b><u>CURRENT ASSETS</u></b>			
DEBTORS AND PREPAYMENT		-	-
CASH AT BANK		54,983	30,382
FINANCIAL ASSETS	5	<u>50</u>	<u>50</u>
		55,033	30,432
<b><u>CREDITORS</u></b>			
- Amounts falling due within one year	6	<u>25,927</u>	<u>26,723</u>
		29,106	3,709
		<u>30,742</u>	<u>4,847</u>
		=====	=====
<b><u>CAPITAL &amp; RESERVES</u></b>			
CALLED UP SHARE CAPITAL	7	2	2
RETAINED EARNINGS		<u>30,740</u>	<u>4,845</u>
SHAREHOLDERS FUNDS		<u>30,742</u>	<u>4,847</u>
		=====	=====

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30th November 2020.

The members have not required the company to obtain an audit of its financial statements for the period ended 30th November 2020 in accordance with Section 476 of the Companies Act 2006.

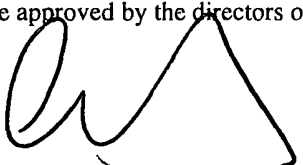
The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with section 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 profits 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 of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the directors on 11th August 2021 and were signed by:



Graham David Bailey  
DIRECTOR

**GREUM CONSULTANCY LIMITED**

**REGISTERED NUMBER: SC.426472**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**

**PERIOD ENDED 30th NOVEMBER 2020**

**1 STATUTORY INFORMATION**

Greum Consultancy Limited is a private company, limited by shares, registered in Scotland. 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 the provision of Section 1A "Small Entities" of Financial Reporting Standard 102 "The financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**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 each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Office Equipment	25%
------------------	-----

**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.

**3 EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2.

**GREUM CONSULTANCY LIMITED**

**REGISTERED NUMBER: SC.426472**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE PERIOD ENDED 30th NOVEMBER 2020**

4	<b><u>TANGIBLE FIXED ASSETS</u></b>	<b><u>OFFICE EQUIPMENT</u></b>	
	<b><u>COST OR VALUATION</u></b>	£	
	At 1st July 2019	3,991	
	Additions	<u>1,327</u>	
	At 30th November 2020	<u>5,318</u>	
	<b><u>DEPRECIATION</u></b>		
	At 1st July 2019	2,853	
	Provided for Period	<u>829</u>	
	At 30th November 2020	<u>3,682</u>	
	<b><u>NET BOOK VALUE</u></b>		
	At 30th November 2020	<u>1,636</u>	
	At 30th June 2019	<u>1,138</u>	
		<b>30.11.2020</b>	<b>30.06.2019</b>
5	<b><u>FINANCIAL ASSETS</u></b>	£	£
	Brighter Consultancy Limited		
	50 Ordinary £1 Shares	<u>50</u>	<u>50</u>
6	<b><u>CREDITORS</u></b> - Amounts falling due within one year	£	£
	Accruals	1,060	730
	V.A.T.	6,748	4,536
	PAYE Tax/National Insurance	32	64
	Corporation Tax	17,437	20,785
	Trade Creditors	150	230
	Directors' Loan	<u>500</u>	<u>378</u>
		<u>25,927</u>	<u>26,723</u>
		=====	=====
7	<b><u>SHARE CAPITAL</u></b>	£	£
	<b><u>AUTHORISED-</u></b>		
	1,000 Ordinary Shares of £1 each	<u>1,000</u>	<u>1,000</u>
	Allotted, called up and fully paid		
	2 Ordinary Share of £1 each	<u>2</u>	<u>2</u>
8	<b><u>RELATED PARTY TRANSACTION</u></b>		
	On 9th November 2018 Brighter Consultancy Limited was formed with an issued share capital of 100 ordinary shares.		
	Graham David Bailey was appointed as a Director of Brighter Consultancy Limited on 9th November 2018.		