

Registration number: 03427336

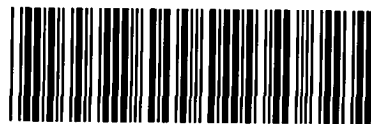
A Green Oak Builders Limited

Annual Report and Unaudited Financial Statements

for the Period from 1 October 2016 to 31 March 2018

Solo Accounting Ltd
5 Beaumont Place
Barnet
Hertfordshire
EN5 4PR

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A Green Oak Builders Limited

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A Green Oak Builders Limited

Company Information

Directors Ms Eve Madeleine Stewart
Mr Alan Michael Stewart

Registered office 342 St. Leonards Road
Windsor
Berkshire
SL4 3DX

Accountants Solo Accounting Ltd
5 Beaumont Place
Barnet
Hertfordshire
EN5 4PR

A Green Oak Builders Limited

Directors' Report for the Period from 1 October 2016 to 31 March 2018

The directors present their report and the financial statements for the period from 1 October 2016 to 31 March 2018.

Directors of the company

The directors who held office during the period were as follows:

Ms Eve Madeleine Stewart

Mr Alan Michael Stewart

Principal activity

The principal activity of the company is supply of construction design services

Small companies provision statement

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board on 10 October 2018 and signed on its behalf by:



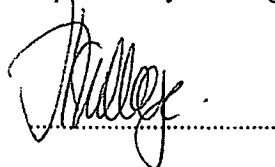
Ms Eve Madeleine Stewart
Director

**Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
A Green Oak Builders Limited
for the Period Ended 31 March 2018**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of A Green Oak Builders Limited for the period ended 31 March 2018 as set out on pages 4 to 13 from the company's accounting records and from information and explanations you have given us.

It is your duty to ensure that A Green Oak Builders Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of A Green Oak Builders Limited. You consider that A Green Oak Builders Limited is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of A Green Oak Builders Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



Solo Accounting Ltd
5 Beaumont Place
Barnet
Hertfordshire
EN5 4PR



10 October 2018

A Green Oak Builders Limited

Profit and Loss Account for the Period from 1 October 2016 to 31 March 2018

	Note	2018 £	2016 £
Turnover		2,629,499	908,424
Cost of sales		<u>(2,169,740)</u>	<u>(767,135)</u>
Gross profit		459,759	141,289
Administrative expenses		<u>(347,736)</u>	<u>(146,252)</u>
Operating profit/(loss)		<u>112,023</u>	<u>(4,963)</u>
Profit/(loss) before tax	4	112,023	(4,963)
Taxation		<u>(23,772)</u>	<u>(98)</u>
Profit/(loss) for the financial period		<u>88,251</u>	<u>(5,061)</u>

The above results were derived from continuing operations.

The company has no recognised gains or losses for the period other than the results above.

The notes on pages 6 to 13 form an integral part of these financial statements.

A Green Oak Builders Limited
(Registration number: 03427366)
Balance Sheet as at 31 March 2018

	Note	2018 £	2016 £
Fixed assets			
Tangible assets	5	43,634	14,439
Current assets			
Stocks	6	96,500	90,000
Debtors	7	129,056	52,020
Cash at bank and in hand		<u>76,535</u>	<u>30,318</u>
		302,091	172,338
Creditors: Amounts falling due within one year	8	<u>(251,890)</u>	<u>(122,194)</u>
Net current assets		<u>50,201</u>	<u>50,144</u>
Total assets less current liabilities		93,835	64,583
Creditors: Amounts falling due after more than one year	8	<u>(25,752)</u>	<u>(25,752)</u>
Net assets		<u><u>68,083</u></u>	<u><u>38,831</u></u>
Capital and reserves			
Called up share capital	9	100	100
Profit and loss account		<u>67,983</u>	<u>38,731</u>
Total equity		<u><u>68,083</u></u>	<u><u>38,831</u></u>

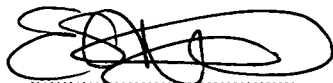
For the financial period ending 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on 10 October 2018 and signed on its behalf by:



Ms Eve Madeleine Stewart
 Director

A Green Oak Builders Limited

Notes to the Financial Statements for the Period from 1 October 2016 to 31 March 2018

1 General information

The company is a private company limited by share capital, incorporated in England & Wales.

The address of its registered office is:

342 St. Leonards Road

Windsor

Berkshire

SL4 3DX

These financial statements were authorised for issue by the Board on 10 October 2018.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

A Green Oak Builders Limited

Notes to the Financial Statements for the Period from 1 October 2016 to 31 March 2018

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
	Reducing Balance 25%

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.

The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

A Green Oak Builders Limited

Notes to the Financial Statements for the Period from 1 October 2016 to 31 March 2018

Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to profit or loss on a straight-line basis over the period of the lease.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Staff numbers

The average number of persons employed by the company (including directors) during the period, was 3 (2016 - 2).

4 Profit/loss before tax

Arrived at after charging/(crediting)

	2018	2016
	£	£
Depreciation expense	<u>15,823</u>	<u>4,814</u>

A Green Oak Builders Limited

Notes to the Financial Statements for the Period from 1 October 2016 to 31 March 2018

5 Tangible assets

	Furniture, fittings and equipment £	Motor vehicles £	Other tangible assets £	Total £
Cost or valuation				
At 1 October 2016	17,923	11,959	35,838	65,720
Additions	<u>3,411</u>	<u>34,698</u>	<u>6,909</u>	<u>45,018</u>
At 31 March 2018	<u>21,334</u>	<u>46,657</u>	<u>42,747</u>	<u>110,738</u>
Depreciation				
At 1 October 2016	15,005	3,988	32,288	51,281
Charge for the period	<u>2,374</u>	<u>9,527</u>	<u>3,922</u>	<u>15,823</u>
At 31 March 2018	<u>17,379</u>	<u>13,515</u>	<u>36,210</u>	<u>67,104</u>
Carrying amount				
At 31 March 2018	<u>3,955</u>	<u>33,142</u>	<u>6,537</u>	<u>43,634</u>
At 30 September 2016	<u>2,918</u>	<u>7,971</u>	<u>3,550</u>	<u>14,439</u>

6 Stocks

	2018 £	2016 £
Work in progress	90,000	90,000
Other inventories	<u>6,500</u>	<u>-</u>
	<u>96,500</u>	<u>90,000</u>

7 Debtors

	2018 £	2016 £
Trade debtors	30,572	49,938
Prepayments	51,400	-
Other debtors	<u>47,084</u>	<u>2,082</u>
	<u>129,056</u>	<u>52,020</u>

8 Creditors

Creditors: amounts falling due within one year

A Green Oak Builders Limited

Notes to the Financial Statements for the Period from 1 October 2016 to 31 March 2018

	Note	2018 £	2016 £
Due within one year			
Trade creditors		17,293	69,250
Amounts owed to group undertakings and undertakings in which the company has a participating interest	12	1,670	6,093
Taxation and social security		21,201	1,781
Other creditors		<u>211,726</u>	<u>45,070</u>
		<u>251,890</u>	<u>122,194</u>

Creditors: amounts falling due after more than one year

	Note	2018 £	2016 £
Due after one year			
Loans and borrowings	10	<u>25,752</u>	<u>25,752</u>

9 Share capital

Allotted, called up and fully paid shares

	2018		2016	
	No.	£	No.	£
Ordinary Equity Share of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

10 Loans and borrowings

	2018 £	2016 £
Non-current loans and borrowings		
Other borrowings	<u>25,752</u>	<u>25,752</u>

11 Dividends

	2018 £	2016 £
Final dividend of £37,000.00 (2016 - £Nil) per ordinary share	-	-

A Green Oak Builders Limited

Notes to the Financial Statements for the Period from 1 October 2016 to 31 March 2018

12 Related party transactions

Directors' remuneration

The directors' remuneration for the period was as follows:

	2018 £	2016 £
Remuneration	<u>69,300</u>	<u>31,200</u>

13 Transition to FRS 102

Balance Sheet at 1 October 2015

	As originally reported £	Reclassification £	Remeasurement £	As restated £
Capital and reserves				
Total equity	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

A Green Oak Builders Limited

Notes to the Financial Statements for the Period from 1 October 2016 to 31 March 2018

Balance Sheet at 30 September 2016

	As originally reported £	Reclassification £	Remeasurement £	As restated £
Capital and reserves				
Total equity	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

A Green Oak Builders Limited

Notes to the Financial Statements for the Period from 1 October 2016 to 31 March 2018

Profit and Loss Account for the year ended 30 September 2016

	As originally reported £	Reclassification £	Remeasurement £	As restated £
Turnover	-	-	-	-
Operating profit/(loss)	-	-	-	-
Profit/(loss) before tax	-	-	-	-
Profit/(loss) for the financial period	-	-	-	-