

Registered number  
11054943

Amended

A Green Properties Limited

Filleted Accounts

30 November 2022



**A Green Properties Limited****Registered number:** 11054943**Balance Sheet****as at 30 November 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	3	10,852,811	11,008,032
<b>Current assets</b>			
Debtors	4	399,642	328,454
Cash at bank and in hand		<u>24,878</u>	<u>69,874</u>
		424,520	398,328
<b>Creditors: amounts falling due within one year</b>	5	(3,755,704)	(3,321,697)
<b>Net current liabilities</b>		<u>(3,331,184)</u>	<u>(2,923,369)</u>
<b>Total assets less current liabilities</b>		<u>7,521,627</u>	<u>8,084,663</u>
<b>Creditors: amounts falling due after more than one year</b>	6	(2,366,224)	(2,357,264)
<b>Provisions for liabilities</b>		(149,379)	(149,379)
<b>Net assets</b>		<u><u>5,006,024</u></u>	<u><u>5,578,020</u></u>
<b>Capital and reserves</b>			
Called up share capital		411,565	411,565
Profit and loss account		4,594,459	5,166,455
<b>Shareholder's funds</b>		<u><u>5,006,024</u></u>	<u><u>5,578,020</u></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 member has 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.



A Green  
Director

Approved by the board on 31 July 2023

**A Green Properties Limited**  
**Notes to the Accounts**  
**for the year ended 30 November 2022**

**1 Accounting policies**

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services 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.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Land and buildings	2% straight line
Plant and Machinery	10% reducing balance

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***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.

**A Green Properties Limited**  
**Notes to the Accounts**  
**for the year ended 30 November 2022**

***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.

**2 Employees**

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>2</u>	<u>2</u>

**3 Tangible fixed assets**

	<b>Land and buildings £</b>	<b>Plant and machinery etc £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 December 2021	11,299,436	310,606	11,610,042
Additions	<u>48,762</u>	<u>52,353</u>	<u>101,115</u>
At 30 November 2022	<u>11,348,198</u>	<u>362,959</u>	<u>11,711,157</u>
<b>Depreciation</b>			
At 1 December 2021	532,776	69,234	602,010
Charge for the year	<u>226,964</u>	<u>29,372</u>	<u>256,336</u>
At 30 November 2022	<u>759,740</u>	<u>98,606</u>	<u>858,346</u>
<b>Net book value</b>			
At 30 November 2022	<u>10,588,458</u>	<u>264,353</u>	<u>10,852,811</u>
At 30 November 2021	<u>10,766,660</u>	<u>241,372</u>	<u>11,008,032</u>

**A Green Properties Limited**  
**Notes to the Accounts**  
**for the year ended 30 November 2022**

<b>4 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	27,881	14,188
Other debtors	371,761	314,266
	<u>399,642</u>	<u>328,454</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	-	320,543
Trade creditors	3,491	(8,501)
Taxation and social security costs	176,715	218,119
Other creditors	3,575,498	2,791,536
	<u>3,755,704</u>	<u>3,321,697</u>

<b>6 Creditors: amounts falling due after one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans	<u>2,366,224</u>	<u>2,357,264</u>

**7 Other information**

A Green Properties Limited is a private company limited by shares and incorporated in England. Its registered office is:  
102 Tettenhall Road  
Wolverhampton  
WV6 0BW