

Company registration number 11240887 (England and Wales)

REZERO CONSULTING LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
PAGES FOR FILING WITH REGISTRAR

REZERO CONSULTING LTD

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REZERO CONSULTING LTD

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	3		7,931		8,419
Current assets					
Debtors	4	825,307		836,890	
Cash at bank and in hand		1,248		5,567	
		<u>826,555</u>		<u>842,457</u>	
Creditors: amounts falling due within one year	5	<u>(954,888)</u>		<u>(917,139)</u>	
Net current liabilities			(128,333)		(74,682)
Total assets less current liabilities			(120,402)		(66,263)
Creditors: amounts falling due after more than one year	6		<u>(2,802)</u>		<u>(8,327)</u>
Net liabilities			<u>(123,204)</u>		<u>(74,590)</u>
Capital and reserves					
Called up share capital			600		600
Profit and loss reserves			<u>(123,804)</u>		<u>(75,190)</u>
Total equity			<u>(123,204)</u>		<u>(74,590)</u>

For the financial year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

The financial statements were approved by the board of directors and authorised for issue on 24 November 2025 and are signed on its behalf by:

Mr H Shaw
Director

Company registration number 11240887 (England and Wales)

REZERO CONSULTING LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Company information

Rezero Consulting Ltd is a private company limited by shares incorporated in England and Wales.

The principal place of business is 34 Back Lane Billingley Barnsley S72 0JF

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Turnover

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.

1.3 Tangible fixed assets

Tangible assets are stated in the balance sheet 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.

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:

Property Improvements	2% Straight line basis
Office Equipment	33% Straight line basis
Computers	33% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.4 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

REZERO CONSULTING LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 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.

1.6 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.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025 Number	2024 Number
Total	4	4

3 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 April 2024 and 31 March 2025	8,126	4,898	13,024
Depreciation and impairment			
At 1 April 2024	693	3,912	4,605
Depreciation charged in the year	163	325	488
At 31 March 2025	856	4,237	5,093
Carrying amount			
At 31 March 2025	7,270	661	7,931
At 31 March 2024	7,433	986	8,419

REZERO CONSULTING LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Debtors		2025	2024
		£	£
Amounts falling due within one year:			
Trade debtors		207	40
Other debtors		825,100	836,850
		<u>825,307</u>	<u>836,890</u>
		<u><u>825,307</u></u>	<u><u>836,890</u></u>
5 Creditors: amounts falling due within one year		2025	2024
		£	£
Bank loans		5,257	5,257
Trade creditors		313	-
Taxation and social security		5,829	3,084
Other creditors		941,839	907,148
Accruals and deferred income		1,650	1,650
		<u>954,888</u>	<u>917,139</u>
		<u><u>954,888</u></u>	<u><u>917,139</u></u>
6 Creditors: amounts falling due after more than one year		2025	2024
	Notes	£	£
Bank loans and overdrafts		2,802	8,327
		<u>2,802</u>	<u>8,327</u>
		<u><u>2,802</u></u>	<u><u>8,327</u></u>
7 Related party transactions			
Transactions with related parties			
During the year the company entered into the following transactions with related parties:			
		2025	2024
		£	£
Amounts due to related parties			
Other related parties		941,575	907,106
		<u>941,575</u>	<u>907,106</u>
		<u><u>941,575</u></u>	<u><u>907,106</u></u>
Loans given to the company by a director.			

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.