

Unaudited Financial Statements
For The Year Ended 31 December 2024
for
Greenlight Training Limited

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For The Year Ended 31 December 2024

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Statement of Financial Position
31 December 2024

	Notes	31.12.24 £	£	31.12.23 £	£
FIXED ASSETS					
Tangible assets	4		175,328		188,865
CURRENT ASSETS					
Debtors	5	493,596		580,116	
Cash at bank		<u>262,391</u>		<u>395,752</u>	
		755,987		975,868	
CREDITORS					
Amounts falling due within one year	6	<u>550,963</u>		<u>610,642</u>	
NET CURRENT ASSETS			<u>205,024</u>		<u>365,226</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>380,352</u>		<u>554,091</u>
PROVISIONS FOR LIABILITIES			<u>27,271</u>		<u>28,507</u>
NET ASSETS			<u>353,081</u>		<u>525,584</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>352,981</u>		<u>525,484</u>
			<u>353,081</u>		<u>525,584</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 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 profit 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 applicable to companies subject to the small companies regime.

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

The financial statements were approved by the director and authorised for issue on 14 August 2025 and were signed by:

D Symons - Director

Notes to the Financial Statements
For The Year Ended 31 December 2024

1. STATUTORY INFORMATION

Greenlight Training Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

Registered number: 11513708

Registered office: Bergstrand House
Parkwood Close
Roborough
Plymouth
Devon
PL6 7SG

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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.

Land and buildings	- 20% on cost and 10% on cost
Plant and machinery etc	- 25% on reducing balance

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 statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
For The Year Ended 31 December 2024

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 47 (2023 - 43).

4. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 January 2024	128,029	98,154	226,183
Additions	-	19,692	19,692
At 31 December 2024	128,029	117,846	245,875
DEPRECIATION			
At 1 January 2024	4,581	32,737	37,318
Charge for year	13,628	19,601	33,229
At 31 December 2024	18,209	52,338	70,547
NET BOOK VALUE			
At 31 December 2024	109,820	65,508	175,328
At 31 December 2023	123,448	65,417	188,865

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Trade debtors	64,899	191,809
Amounts owed by group undertakings	72,123	52,429
Other debtors	356,574	335,878
	493,596	580,116

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Trade creditors	86,042	112,422
Amounts owed to group undertakings	264,214	273,435
Taxation and social security	147,031	122,853
Other creditors	53,676	101,932
	550,963	610,642

Notes to the Financial Statements - continued
For The Year Ended 31 December 2024

7. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.12.24	31.12.23
	£	£
Within one year	156,807	161,300
Between one and five years	412,190	495,212
In more than five years	265,147	342,751
	<u>834,144</u>	<u>999,263</u>

8. RELATED PARTY DISCLOSURES

During the year the company voted dividends to Greenlight Group Limited, the parent company. As at 31 December 2024 there was a balance owed to Greenlight Group Limited of £264,214 (2023: £258,324) . This is included in amounts owed to group undertakings.

During the year the company paid costs and received income on behalf of Greenlight Safety Consultancy Limited, a fellow group company. As at 31 December 2024 a balance was owed from Greenlight Safety Consultancy Limited of £64,834 (2023: £52,428). This is included in amounts owed to group undertakings.

During the year the company received income on behalf of Greenlight Safety Assessment Scheme Limited, a fellow group company. As at 31 December 2024 a balance was owed from Greenlight Safety Assessment Scheme Limited of £7,289 (2023: £15,111 owed to Greenlight Safety Assessment Scheme Limited). This is included in amounts owed to group undertakings.

The immediate parent company is Greenlight Group Limited, a company incorporated in the UK.

The ultimate parent company is Greenlight Group Holdings Limited, a company incorporated in the UK.

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.