

Unaudited Financial Statements
For The Year Ended 31 December 2025
for
Greenlight Training Limited

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For The Year Ended 31 December 2025

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Statement of Financial Position
31 December 2025

	Notes	31.12.25 £	£	31.12.24 £	£
FIXED ASSETS					
Tangible assets	4		160,025		175,328
CURRENT ASSETS					
Debtors	5	676,145		493,596	
Cash at bank		330,822		262,391	
		<u>1,006,967</u>		<u>755,987</u>	
CREDITORS					
Amounts falling due within one year	6	427,137		550,963	
NET CURRENT ASSETS			<u>579,830</u>		<u>205,024</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>739,855</u>		<u>380,352</u>
PROVISIONS FOR LIABILITIES			<u>25,593</u>		<u>27,271</u>
NET ASSETS			<u>714,262</u>		<u>353,081</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			714,162		352,981
			<u>714,262</u>		<u>353,081</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 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 5 May 2026 and were signed by:

D Symons - Director

Notes to the Financial Statements
For The Year Ended 31 December 2025

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.

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 42 (2024 - 47).

Notes to the Financial Statements - continued
For The Year Ended 31 December 2025

4. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 January 2025	128,029	117,846	245,875
Additions	-	16,002	16,002
At 31 December 2025	<u>128,029</u>	<u>133,848</u>	<u>261,877</u>
DEPRECIATION			
At 1 January 2025	18,209	52,338	70,547
Charge for year	13,629	17,676	31,305
At 31 December 2025	<u>31,838</u>	<u>70,014</u>	<u>101,852</u>
NET BOOK VALUE			
At 31 December 2025	<u>96,191</u>	<u>63,834</u>	<u>160,025</u>
At 31 December 2024	<u>109,820</u>	<u>65,508</u>	<u>175,328</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Trade debtors	49,654	64,899
Amounts owed by group undertakings	272,414	72,123
Other debtors	354,077	356,574
	<u>676,145</u>	<u>493,596</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Trade creditors	69,701	86,042
Amounts owed to group undertakings	-	264,214
Taxation and social security	254,527	147,031
Other creditors	102,909	53,676
	<u>427,137</u>	<u>550,963</u>

7. LEASING AGREEMENTS

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

	31.12.25 £	31.12.24 £
Within one year	150,913	156,807
Between one and five years	338,881	412,190
In more than five years	187,543	265,147
	<u>677,337</u>	<u>834,144</u>

Notes to the Financial Statements - continued
For The Year Ended 31 December 2025

8. RELATED PARTY DISCLOSURES

During the year the company voted dividends to Greenlight Group Holding Limited, the parent company. As at 31 December 2024 there was a balance owed from Greenlight Group Holding Limited of £232,401 (2024: £264,214 owed to Greenlight Group Limited) . This is included in amounts owed from 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 2025 a balance was owed from Greenlight Safety Consultancy Limited of £22,254 (2024: £64,834). This is included in amounts owed from group undertakings.

During the year the company paid costs on behalf of Greenlight Safety Assessment Scheme Limited, a fellow group company. As at 31 December 2025 a balance was owed from Greenlight Safety Assessment Scheme Limited of £14,587 (2024: £7,289). This is included in amounts owed from group undertakings.

During the year the company paid costs on behalf of Ocean Developments (SW) Ltd, a fellow group company. As at 31 December 2025 a balance was owed from Ocean Developments (SW) Ltd of £3,172 (2024: £Nil). This is included in amounts owed from group undertakings.

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.