

**Financial Statements**  
**for the Year Ended 30 September 2022**  
**for**  
**Orange Genie Freelancer Services Limited**

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**for the Year Ended 30 September 2022**

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**Orange Genie Freelancer Services Limited**

**Company Information**  
**for the Year Ended 30 September 2022**

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**Director:** P A Bresnihan

**Registered office:** 3rd Floor Buckingham House  
Buckingham Street  
Aylesbury  
Buckinghamshire  
HP20 2LA

**Registered number:** 05983364 (England and Wales)

**Auditors:** Benjamin Taylor Diner Limited, Statutory Auditor  
120 New Cavendish Street,  
London  
W1W 6XX

**Balance Sheet**  
**30 September 2022**

	Notes	30.9.22 £	30.9.21 £
<b>Fixed assets</b>			
Intangible assets	4	3,500	-
<b>Current assets</b>			
Debtors	5	98,317	168,712
Cash at bank		63,872	1,441
		<u>162,189</u>	<u>170,153</u>
<b>Creditors</b>			
Amounts falling due within one year	6	(46,432)	(53,797)
<b>Net current assets</b>		<u>115,757</u>	<u>116,356</u>
<b>Total assets less current liabilities</b>		<u>119,257</u>	<u>116,356</u>
<b>Capital and reserves</b>			
Called up share capital	7	2	2
Retained earnings	8	119,255	116,354
<b>Shareholders' funds</b>		<u>119,257</u>	<u>116,356</u>

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 20 June 2023 and were signed by:

P A Bresnihan - Director

**Notes to the Financial Statements**  
**for the Year Ended 30 September 2022**

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**1. Statutory information**

The Company is a private company limited by shares, incorporated in England and Wales. Its registered office is 3rd Floor, Buckingham House, Buckingham Street, Aylesbury, Bucks, HP20 2LA.

The company's principal business activity is the provision of accountancy services.

**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.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Goodwill - 10% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Financial instruments**

The company has only basic financial instruments.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method.

**Classification of financial liabilities**

Basic financial liabilities, including creditors and loans from fellow group companies are initially recognised at transaction price unless the arrangement constitutes a financing transaction.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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 balance sheet date.

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 September 2022**

**2. Accounting policies - continued**

**Going concern**

After making enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

**3. Employees and directors**

The average number of employees during the year was 1 (2021 - 2) .

**4. Intangible fixed assets**

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
At 1 October 2021	55,000
Additions	3,500
At 30 September 2022	<u>58,500</u>
<b>Amortisation</b>	
At 1 October 2021	
and 30 September 2022	<u>55,000</u>
<b>Net book value</b>	
At 30 September 2022	<u>3,500</u>
At 30 September 2021	<u>-</u>

**5. Debtors: amounts falling due within one year**

	<b>30.9.22</b>	<b>30.9.21</b>
	<b>£</b>	<b>£</b>
Trade debtors	35,083	24,343
Amounts owed by group undertakings	55,795	135,834
Other debtors	7,439	8,535
	<u>98,317</u>	<u>168,712</u>

Amounts owed by group undertakings are unsecured, repayable on demand and interest free.

**6. Creditors: amounts falling due within one year**

	<b>30.9.22</b>	<b>30.9.21</b>
	<b>£</b>	<b>£</b>
Trade creditors	18,356	20,642
Taxation and social security	8,462	-
Other creditors	19,614	33,155
	<u>46,432</u>	<u>53,797</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 September 2022**

**7. Called up share capital**

**Allotted, issued and fully paid:**

<b>Number:</b>	<b>Class:</b>	<b>Nominal value:</b>	<b>30.9.22 £</b>	<b>30.9.21 £</b>
2	Ordinary £1 shares	1	<u>2</u>	<u>2</u>

Called-up share capital represents the nominal value of shares that have been issued.

**8. Reserves**

	<b>Retained earnings £</b>
At 1 October 2021	116,354
Profit for the year	<u>2,901</u>
At 30 September 2022	<u>119,255</u>

The retained earnings reserve records retained earnings and accumulated losses.

**9. Disclosure under Section 444(5B) of the Companies Act 2006**

The Report of the Auditors was unqualified.

Jeffrey Diner FCA (Senior Statutory Auditor)  
for and on behalf of Benjamin Taylor Diner Limited, Statutory Auditor

**10. Related party disclosures**

As the company is a wholly owned subsidiary of Orange Genie Group Limited and the group publishes consolidated accounts, it has taken advantage of the exemptions contained in FRS 102 and has therefore not disclosed transactions or balances with entities which form part of the group.

Copies of the group financial statements of Orange Genie Group Limited can be obtained from Companies House, Crown Way, Cardiff, CF14 3UZ.

**11. Ultimate controlling party**

During the period to 4 May 2021, the directors regard Orange Genie Group Limited, a company incorporated in England as being the ultimate holding company and controlling party.

During the period to 4 May 2021, the Orange Genie Group Limited was under the control of the directors G. Fisher, C. Graham, R. Baker and J. Ward, by virtue of their 99% shareholding in the company.

On the 5 May 2021, Ogenie Holdings Limited acquired 100% of the issued share capital in Orange Genie Group Limited.

Ogenie Holdings Limited is under the control of the director P.A.Bresnihan by virtue of his 100% shareholding in the company.

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.