

REGISTERED NUMBER: 03938301 (England and Wales)

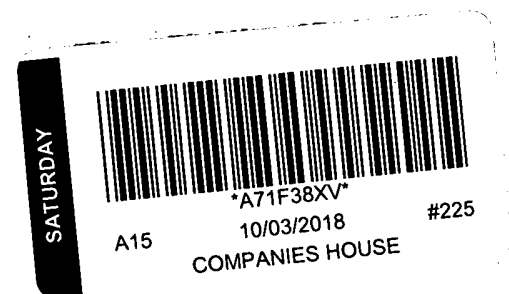
Financial Statements

for the Year Ended

31 October 2017

for

DLA Landscape and Urban Design Limited



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for the Year Ended 31 October 2017**

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DLA Landscape and Urban Design Limited

**Company Information
for the Year Ended 31 October 2017**

DIRECTORS:

R J Nash
M Bust

REGISTERED OFFICE:

55 St Pauls Street
Leeds
West Yorkshire
LS1 2TE

REGISTERED NUMBER:

03938301 (England and Wales)

AUDITORS:

Kirk Newsholme
Chartered Accountants and Statutory Auditors
4315 Park Approach
Thorpe Park
Leeds
West Yorkshire
LS15 8GB

BANKERS:

National Westminster Bank
PO Box 15
8 Park Row
Leeds
West Yorkshire
LS1 1QS

SOLICITORS:

Alead Limited
The Old Vicarage
Briggate
Silsden
BD20 9JS

DLA Landscape and Urban Design Limited (Registered number: 03938301)

**Balance Sheet
31 October 2017**

| | Notes | 2017 £ | 2016 £ |
|--|-------|------------|---------------|
| CURRENT ASSETS | | | |
| Debtors | 4 | - | 54,334 |
| Cash at bank | | 447 | 23,798 |
| | | <u>447</u> | <u>78,132</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 5 | (383) | (54,534) |
| | | <u>64</u> | <u>23,598</u> |
| NET CURRENT ASSETS | | | |
| | | <u>64</u> | <u>23,598</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>64</u> | <u>23,598</u> |
| CAPITAL AND RESERVES | | | |
| Called up share capital | 6 | 1 | 1 |
| Retained earnings | | 63 | 23,597 |
| | | <u>64</u> | <u>23,598</u> |
| SHAREHOLDERS' FUNDS | | <u>64</u> | <u>23,598</u> |

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors on 8 March 2018 and were signed on its behalf by:



R J Nash - Director

**Notes to the Financial Statements
for the Year Ended 31 October 2017**

1. STATUTORY INFORMATION

DLA Landscape and Urban Design Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

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 UK and Republic of Ireland" and the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS102 have been applied other than where additional disclosure is required to give a true and fair view.

The financial statements have been prepared under the historical cost convention.

This is the first year in which the financial statements have been prepared under FRS 102. Refer to note 9 below for an explanation of the transition.

The functional and presentational currency of the company is considered to be pounds sterling.

Related party exemption

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Turnover

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion, costs incurred and costs complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to labour hours and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Where the payments are received from the customers in advance of services provided, the amounts are recorded as payments on account and included as part of creditors due within one year.

Taxation

Current tax, including UK corporation tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

Where material, the cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Retirement benefits

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

Notes to the Financial Statements - continued
for the Year Ended 31 October 2017

2. ACCOUNTING POLICIES - continued

Financial instruments

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit and loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

The following assets and liabilities are classified as basic financial instruments - trade debtors, cash and bank balances, trade creditors, other creditors and inter-company balances.

Trade debtors, cash and bank balances, trade creditors, other creditors and inter-company balances (being repayable on demand) are measured at the amortised cost equivalent to the undiscounted amount of cash or other consideration expected to be paid or received.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL.

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2017 £ | 2016 £ |
|------------------------------------|-----------|---------------|
| Trade debtors | - | 28,984 |
| Amounts owed by group undertakings | - | 9,150 |
| Amounts recoverable on contracts | - | 16,200 |
| | <u>-</u> | <u>54,334</u> |

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2017 £ | 2016 £ |
|------------------------------------|------------|---------------|
| Trade creditors | - | 43 |
| Amounts owed to group undertakings | - | 29,600 |
| Taxation and social security | 383 | 5,853 |
| Other creditors | - | 19,038 |
| | <u>383</u> | <u>54,534</u> |

6. CALLED UP SHARE CAPITAL

| Allotted, issued and fully paid: Number: | Class: | Nominal value: | 2017 £ | 2016 £ |
|---|----------------|-------------------|-----------|-----------|
| 1 | Ordinary share | £1 | <u>1</u> | <u>1</u> |

**Notes to the Financial Statements - continued
for the Year Ended 31 October 2017**

7. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006

The Report of the Auditors was unqualified.

Neill Rayland BA FCA (Senior Statutory Auditor)
for and on behalf of Kirk Newsholme

8. CONTINGENT LIABILITIES

The company has given an unlimited cross guarantee and debenture to secure the bank borrowings of its parent company. At 31 October 2017 this liability amounted to £nil (2016: £nil).

As a consequence of the group VAT registration, the company has a joint and several liability in respect of the VAT liability of DLA Architecture Limited. As at 31 October 2017 this liability amounted to £513,122 (2016 - £448,524).

9. ULTIMATE PARENT COMPANY

The smallest group in which the results of the company are consolidated is that headed by DLA Design Group of Companies Limited, a company registered in England and Wales. The registered office of DLA Design Group of Companies Limited is 55 St Pauls Street, Leeds, West Yorkshire, LSD 2TE.

10. FIRST YEAR ADOPTION

This is the first year that the company has presented its financial statements under Financial Reporting Standard 102 (FRS 102) issued by the Financial Reporting Council. The last financial statements prepared under previous UK GAAP were for the period ending 30 October 2016 and the date of transition was therefore 1 November 2015. As a consequence of adopting FRS 102 the directors are of the opinion that no changes need to be made upon transition to the accounting standard as the effect of any changes are not material.