

Registered number: 04633987

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Leach's Lawnmower Centre Limited

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ACCOUNTS

FOR THE 427 DAY PERIOD ENDED 31/01/2018

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Prepared By:  
Geoffrey Hannam  
Chartered Accountant  
103, Castle Street  
Edgeley  
Stockport  
Cheshire  
SK3 9AR

UNAUDITED ACCOUNTS  
FOR THE 427 DAY PERIOD ENDED 31/01/2018

DIRECTORS

Simon John Roberts

Suzanne Roberts

REGISTERED OFFICE

89 Mill Lane

Hazel Grove

Stockport

Cheshire

SK7 6DW

COMPANY DETAILS

Private company limited by shares registered in EW - England  
and Wales, registered number 04633987

ACCOUNTANTS

Geoffrey Hannam

Chartered Accountant

103, Castle Street

Edgeley

Stockport

Cheshire

SK3 9AR

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UNAUDITED ACCOUNTS  
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BALANCE SHEET AT 31/01/2018

	Notes	2018 £	2017 £
FIXED ASSETS			
Tangible assets	3	20,541	63,849
CURRENT ASSETS			
Stock	-	-	21,356
Debtors	6	701	31,436
Cash at bank and in hand		<u>455,108</u>	<u>343,220</u>
		455,809	396,012
CREDITORS: Amounts falling due within one year	7	<u>35,892</u>	<u>101,470</u>
NET CURRENT ASSETS		419,917	294,542
TOTAL ASSETS LESS CURRENT LIABILITIES		440,458	358,391
CREDITORS: Amounts falling due after more than one year	8	-	1,978
PROVISIONS FOR LIABILITIES AND CHARGES	10	<u>-</u>	<u>3,613</u>
NET ASSETS		<u>440,458</u>	<u>352,800</u>
CAPITAL AND RESERVES			
Called up share capital	11	4	4
Profit and loss account		<u>440,454</u>	<u>352,796</u>
SHAREHOLDERS' FUNDS		<u>440,458</u>	<u>352,800</u>

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BALANCE SHEET AT 31/01/2018

For the year ending 31/01/2018 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The directors have decided not to deliver to the registrar a copy of the company's profit and loss account.

Approved by the board on 24/07/2018 and signed on their behalf by

.....  
Simon John Roberts  
Director

.....  
Suzanne Roberts  
Director

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## NOTES TO THE ACCOUNTS

FOR THE 427 DAY PERIOD ENDED 31/01/2018

### 1. ACCOUNTING POLICIES

#### 1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 .

#### 1b. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and Machinery	reducing balance 25%
Commercial Vehicles	reducing balance 25%
Fixtures and Fittings	reducing balance 15%

#### 1c. Investment Properties

Investment properties are included in the financial statements at open market value. No depreciation is provided on such property. This departure from Companies Act requirements is necessary to show a true and fair view.

#### 1d. Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to profit or loss as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

#### 1e. Goodwill

Goodwill arising in connection with the acquisition of businesses is capitalised and amortised over its estimated economic life to a maximum of 20 years. Goodwill is reviewed annually for impairment if events or changes in circumstances indicate that the carrying value may not be recoverable.

#### 1f. Basis Of Accounting FRS 1021 a

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

~~The company ceased trading on 31st January 2018. The company's accounting period has been extended~~  
from 30th November 2017 to 31st January 2018.

### 1g. Leases

Assets held under finance leases and hire purchase contracts are capitalised in the balance sheet at their fair value and depreciated over their expected useful lives. The interest element of leasing payments represents a constant proportion of the capital balance outstanding and is charged to the profit and loss account over the period of the lease. All other leases are regarded as operating leases and the payments made under them are charged to the profit and loss account on a straight line basis over the lease term.

### 2. INTANGIBLE FIXED ASSETS

	Purchased Goodwill £	Total £
Cost		
At 01/12/2016	<u>42,409</u>	<u>42,409</u>
At 31/01/2018	<u>42,409</u>	<u>42,409</u>
Depreciation		
At 01/12/2016	<u>42,409</u>	<u>42,409</u>
At 31/01/2018	<u>42,409</u>	<u>42,409</u>
Net Book Amounts		
At 31/01/2018	<u>-</u>	<u>-</u>

### 3. TANGIBLE FIXED ASSETS

	Land And Buildings £	Plant and Machinery £	Commercial Vehicles £	Fixtures and Fittings £	Total £
Cost					
At 01/12/2016	25,243	8,847	26,076	7,024	67,190
Disposals	<u>(25,243)</u>	<u>(8,847)</u>	<u>(26,076)</u>	<u>(7,024)</u>	<u>(67,190)</u>
At 31/01/2018	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Depreciation					
At 01/12/2016	-	6,314	13,874	3,694	23,882
Disposals	<u>-</u>	<u>(6,314)</u>	<u>(13,874)</u>	<u>(3,694)</u>	<u>(23,882)</u>
At 31/01/2018	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Book Amounts					
At 31/01/2018	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 30/11/2016	<u>25,243</u>	<u>2,533</u>	<u>12,202</u>	<u>3,330</u>	<u>43,308</u>

Included above in 2016 were assets held under finance leases or hire purchase contracts with a net book value amounting to £5,551. The depreciation charge in 2016 was £1,850.

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#### 4. INVESTMENT PROPERTIES

	Investment Properties £	Total £
Fair value		
At 01/12/2016	<u>20,541</u>	<u>20,541</u>
At 31/01/2018	<u>20,541</u>	<u>20,541</u>

#### 5. STOCK

	2018 £	2017 £
Stock comprises:		
Stock	<u>-</u>	<u>21,356</u>
	<u>-</u>	<u>21,356</u>

#### 6. DEBTORS

	2018 £	2017 £
Amounts falling due within one year		
Trade debtors	-	27,486
VAT	<u>701</u>	<u>3,950</u>
	<u>701</u>	<u>31,436</u>

#### 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
UK corporation tax	32,091	26,916
PAYE control	289	313
Directors current account	12	642
Hire purchase	-	1,594
Trade creditors	-	68,835
Accruals	<u>3,500</u>	<u>3,170</u>
	<u>35,892</u>	<u>101,470</u>

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8. CREDITORS: AMOUNTS FALLING DUE AFTER  
MORE THAN ONE YEAR

	2018	2017
	£	£
Hire purchase >1yr	-	1,978
	<u>-</u>	<u>1,978</u>

9. EMPLOYEES

	2018	2017
	No.	No.
Average number of employees	5	8

10. PROVISIONS FOR LIABILITIES

	2018	2017
	£	£
Deferred taxation	-	3,613
	<u>-</u>	<u>3,613</u>

11. SHARE CAPITAL

	2018	2017
	£	£
Allotted, issued and fully paid:		
2 Ordinary shares of £1 each	2	2
1 Class B shares of £1 each	1	1
1 Class C shares of £1 each	1	1
	<u>4</u>	<u>4</u>

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.