REGISTERED NUMBER: 05114049 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2017

FOR

A.B.C. LANDSCAPES LIMITED

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FOR THE YEAR ENDED 31 MARCH 2017

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COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2017

DIRECTOR:	A D Bunt
REGISTERED OFFICE:	Bank Chambers 1 Central Avenue SITTINGBOURNE Kent ME10 4AE
BUSINESS ADDRESS:	Flat 1 42 Westbourne Villas Hove East Sussex BN3 4GG
REGISTERED NUMBER:	05114049 (England and Wales)
ACCOUNTANTS:	McCabe Ford Williams Chartered Accountants Bank Chambers 1 Central Avenue Sittingbourne Kent ME10 4AE

BALANCE SHEET
31 MARCH 2017

	Notes	31.3.17 £	£	31.3.16 £	£
FIXED ASSETS					
Intangible assets	5		12,300		13,940
Tangible assets	6		24,629		16,286
			36,929		30,226
CURRENT ASSETS					
Debtors	7	70,304		28,115	
Cash at bank and in hand		3		4,774	
		70,307		32,889	
CREDITORS					
Amounts falling due within one year	8	53,987		16,312	
NET CURRENT ASSETS			16,320		16,577
TOTAL ASSETS LESS CURRENT LIABILITIES			53,249		46,803
CREDITORS					
Amounts falling due after more than one year	9		(6,639)		-
PROVISIONS FOR LIABILITIES			(3,573)		(1,988)
NET ASSETS			43,037		44,815
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			42,937		44,715
			43,037		44,815

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2017 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 notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 MARCH 2017

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 Income Statement has not been delivered.

The financial statements were approved by the director on 6 December 2017 and were signed by:

A D Bunt - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

1. STATUTORY INFORMATION

A.B.C. Landscapes 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. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The transition to FRS 102 took place on 1 April 2015

3. ACCOUNTING POLICIES

Basis of preparing the financial statements
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.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2004, is being amortised evenly over its estimated useful life of twenty years.

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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Office Equipment	- 20% 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 balance sheet date.

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3. **ACCOUNTING POLICIES - continued**

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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.

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.

4. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 (2016 - 4) .

5. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1 April 2016 and 31 March 2017	32,800
AMORTISATION	
At 1 April 2016	18,860
Charge for year	1,640
At 31 March 2017	20,500
NET BOOK VALUE	
At 31 March 2017	12,300
At 31 March 2016	13,940

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2017

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Office Equipment £	Totals £
COST				
At 1 April 2016	21,451	16,444	5,139	43,034
Additions	800	11,995	1,064	13,859
At 31 March 2017	22,251	28,439	6,203	56,893
DEPRECIATION				
At 1 April 2016	11,891	11,837	3,020	26,748
Charge for year	1,534	3,401	581	5,516
At 31 March 2017	13,425	15,238	3,601	32,264
NET BOOK VALUE				
At 31 March 2017	8,826	13,201	2,602	24,629
At 31 March 2016	9,560	4,607	2,119	16,286

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
COST	
At 1 April 2016	7,994
Additions	11,995
Transfer to ownership	(7,994)
At 31 March 2017	11,995
DEPRECIATION	
At 1 April 2016	4,134
Charge for year	2,249
Transfer to ownership	(4,134)
At 31 March 2017	2,249
NET BOOK VALUE	
At 31 March 2017	9,746
At 31 March 2016	3,860

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2017

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17	31.3.16
	£	£
Trade debtors	32,798	13,773
Other debtors	7,325	11,411
VAT	10,009	2,350
Prepayments and accrued income	20,172	581
	70,304	28,115

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17	31.3.16
	£	£
Bank loans and overdrafts	667	-
Hire purchase contracts	3,332	1,138
Trade creditors	25,854	6,307
Other creditors	849	644
Other taxes and PAYE	13,847	7,343
Accrued expenses	2,190	750
Directors' Current Accounts	7,248	130
	53,987	16,312

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

	31.3.17	31.3.16
	£	£
Hire purchase contracts	6,639	-

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.