

ACCOUNTING PERIOD DATA REFRESH REQUIRED
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Beautiful Gardens Design Studio Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2016

Lucraft Hodgson & Dawes LLP
2/4 Ash Lane
Rustington
West Sussex
BN16 3BZ

Beautiful Gardens Design Studio Limited

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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 6) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of
Beautiful Gardens Design Studio Limited
for the Year Ended 30 April 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Beautiful Gardens Design Studio Limited for the year ended 30 April 2016 set out on pages 2 to 6 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of Beautiful Gardens Design Studio Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Beautiful Gardens Design Studio Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Beautiful Gardens Design Studio Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Beautiful Gardens Design Studio Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Beautiful Gardens Design Studio Limited. You consider that Beautiful Gardens Design Studio Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Beautiful Gardens Design Studio Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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Lucraft Hodgson & Dawes LLP
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Rustington
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31 January 2017

Beautiful Gardens Design Studio Limited
(Registration number: 05776368)
Abbreviated Balance Sheet as at 30 April 2016

	Note	2016 £	2015 £
Fixed assets			
Intangible assets		-	2,000
Tangible assets		2,120	1,877
		2,120	3,877
Current assets			
Stocks		26,007	12,664
Debtors		-	5,000
Cash at bank and in hand		34,731	3,611
		60,738	21,275
Creditors: Amounts falling due within one year		(62,291)	(38,858)
Net current liabilities		(1,553)	(17,583)
Total assets less current liabilities		567	(13,706)
Provisions for liabilities		(424)	-
Net assets/(liabilities)		143	(13,706)
Capital and reserves			
Called up share capital	3	1	1

Profit and loss account	142	(13,707)
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Shareholders' funds/(deficit)	143	(13,706)
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For the year ending 30 April 2016 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 in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the director on 31 January 2017

The notes on pages 4 to 6 form an integral part of these financial statements.

Beautiful Gardens Design Studio Limited

(Registration number: 05776368)

Abbreviated Balance Sheet as at 30 April 2016

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D r
Director

L u c y

M a r g a r e t

C o t e s

The notes on pages 4 to 6 form an integral part of these financial statements.

Beautiful Gardens Design Studio Limited

Notes to the Abbreviated Accounts

1 Accounting policies

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Revenue recognition

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, VAT and other sales tax or duty.

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Intangible assets

Intangible assets are stated in the balance sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Goodwill	10 year straight line

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	15% Reducing balance
Plant and machinery	15% Reducing balance
Motor vehicles	25% Reducing balance
Office equipment	33% Reducing balance

Stock and work in progress

Stock and work in progress are valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Provisions

A provision is recognised when there is a legal or constructive obligation as a result of a past event and it is probable that an outflow of economic benefits will be required to settle the obligation.

Beautiful Gardens Design Studio Limited**Notes to the Abbreviated Accounts****1 Accounting policies (continued)***Deferred tax*

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 May 2015	20,000	14,310	34,310
Additions	-	1,128	1,128
Disposals	-	(562)	(562)
At 30 April 2016	20,000	14,876	34,876
Depreciation			
At 1 May 2015	18,000	12,433	30,433
Charge for the year	2,000	872	2,872
Eliminated on disposals	-	(549)	(549)
At 30 April 2016	20,000	12,756	32,756
Net book value			
At 30 April 2016	-	2,120	2,120
	2,000	1,877	3,877

Beautiful Gardens Design Studio Limited

Notes to the Abbreviated Accounts

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Share Capital of £1 each	1	1	1	1

4 Related party transactions

Transactions with directors

Other transactions with directors

During the year a short term loan was made by the Director to the company. at the balance sheet date the amount outstanding was £12,301. The loan is interest free and repayable on demand.

5 Control

The director is the controlling party by virtue of her controlling shareholding in the company.

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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.