

REGISTERED NUMBER: 05822814 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2017

FOR

A & S GARDEN MAINTENANCE LTD

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FOR THE YEAR ENDED 31 MAY 2017**

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A & S GARDEN MAINTENANCE LTD

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MAY 2017**

Director: Mr S R Burton

Secretary: Mrs E A Burton

Registered office: Hilltop
Langfords Lane
High Littleton
Bristol
Avon
BS39 6HN

Registered number: 05822814 (England and Wales)

BALANCE SHEET
31 MAY 2017

	Notes	2017 £	£	2016 £	£
Fixed assets					
Tangible assets	4		4,707		6,143
Current assets					
Debtors	5	960		1,045	
Cash at bank		<u>450</u>		<u>-</u>	
		1,410		1,045	
Creditors					
Amounts falling due within one year	6	<u>4,286</u>		<u>1,079</u>	
Net current liabilities			<u>(2,876)</u>		<u>(34)</u>
Total assets less current liabilities			1,831		6,109
Provisions for liabilities	7		<u>692</u>		<u>969</u>
Net assets			<u>1,139</u>		<u>5,140</u>
Capital and reserves					
Called up share capital	8		100		100
Retained earnings			<u>1,039</u>		<u>5,040</u>
Shareholders' funds			<u>1,139</u>		<u>5,140</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 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 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
- (b) which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 17 January 2018 and were signed by:

Mr S R Burton - Director

Mrs E A Burton - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2017**

1. Statutory information

A&S Garden Maintenance Limited is a private company, limited by shares, registered in England and Wales. The company's registered number is 05822814. The registered office and business address is Hilltop, Langford Lane, High Littleton, Bristol, BS39 6HN.

2. Accounting policies

Basis of preparing the financial statements

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 financial statements have been prepared under the historical cost convention.

Turnover

Turnover represents net invoices sales of services, excluding value added tax and is recognised when the service has been performed.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on cost
Motor vehicles	- 25% 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.

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.

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.

Financial instruments

Basic financial instruments are initially recognised at transaction price and accounted for according to the substance of the contractual arrangement, as either financial assets, liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company, after deducting all liabilities.

At each balance sheet date, financial instruments are measured at amortised cost using the effective interest method. Any losses arising from impairment are recognised in the profit and loss account in the period to which they relate.

3. Employees and directors

The average number of employees during the year was 2 (2016 - 1).

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

4. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Totals £
Cost			
At 1 June 2016	8,911	9,600	18,511
Additions	773	-	773
At 31 May 2017	<u>9,684</u>	<u>9,600</u>	<u>19,284</u>
Depreciation			
At 1 June 2016	8,168	4,200	12,368
Charge for year	859	1,350	2,209
At 31 May 2017	<u>9,027</u>	<u>5,550</u>	<u>14,577</u>
Net book value			
At 31 May 2017	<u>657</u>	<u>4,050</u>	<u>4,707</u>
At 31 May 2016	<u>743</u>	<u>5,400</u>	<u>6,143</u>

5. Debtors: amounts falling due within one year

	2017 £	2016 £
Directors' current accounts	-	85
Tax	316	316
Prepayments and accrued income	<u>644</u>	<u>644</u>
	<u>960</u>	<u>1,045</u>

6. Creditors: amounts falling due within one year

	2017 £	2016 £
Bank loans and overdrafts	-	342
Tax	476	184
Other creditors	247	353
Directors' current accounts	3,363	-
Accruals and deferred income	<u>200</u>	<u>200</u>
	<u>4,286</u>	<u>1,079</u>

7. Provisions for liabilities

	2017 £	2016 £
Deferred tax	<u>692</u>	<u>969</u>
		Deferred tax
		£
Balance at 1 June 2016		969
Credit to Statement of comprehensive income during year		(277)
Balance at 31 May 2017		<u>692</u>

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

8. Called up share capital

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2017 £	2016 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

9. Ultimate controlling party

The company is controlled by the director, Mr S R Burton, by virtue of his 100% holding in the voting share capital.

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.