

Registered number
06053385

Churchman Landscape Architects Ltd

Filleted Accounts

31 March 2018

Churchman Landscape Architects Ltd

Company Information

Directors

Christopher Churchman

Andrew Thornhill

Accountants

TaxnetUK Ltd

Bankers

Lloyds TSB

Registered office

3rd Floor

14 Bowden Street

Kennington

London

SE11 4DS

Registered number

06053385

Churchman Landscape Architects Ltd**Registered number:** 06053385**Balance Sheet****as at 31 March 2018**

	Notes	2018 £	2017 £
Fixed assets			
Tangible assets	4	31,010	25,290
Current assets			
Debtors	5	191,343	264,227
Cash at bank and in hand		394,852	246,771
		<u>586,195</u>	<u>510,998</u>
Creditors: amounts falling due within one year	6	(225,750)	(208,829)
Net current assets		<u>360,445</u>	<u>302,169</u>
Total assets less current liabilities		<u>391,455</u>	<u>327,459</u>
Provisions for liabilities		(5,892)	(4,805)
Net assets		<u>385,563</u>	<u>322,654</u>
Capital and reserves			
Called up share capital		40	40
Capital Redemption Reserve		60	60
Reserve for own shares		(60,693)	(60,693)
Profit and loss account		446,156	383,247
Shareholders' funds		<u>385,563</u>	<u>322,654</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Director

Approved by the board on 27 July 2018

Churchman Landscape Architects Ltd

Notes to the Accounts

for the year ended 31 March 2018

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings, tools and equipment	33% Reducing Balance
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Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted

by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees	2018	2017
	Number	Number
Average number of persons employed by the company	<u>20</u>	<u>17</u>

3 Intangible fixed assets	£
Goodwill:	
Cost	
At 1 April 2017	<u>34,000</u>
At 31 March 2018	<u>34,000</u>
Amortisation	
At 1 April 2017	<u>34,000</u>
At 31 March 2018	<u>34,000</u>
Net book value	
At 31 March 2018	<u>-</u>

Goodwill has been written off in equal annual instalments over its estimated economic life of 10 years.

4 Tangible fixed assets	Plant and machinery etc
	£
Cost	
At 1 April 2017	111,449
Additions	<u>20,993</u>
At 31 March 2018	<u>132,442</u>
Depreciation	
At 1 April 2017	86,159
Charge for the year	<u>15,273</u>
At 31 March 2018	<u>101,432</u>

Net book value

At 31 March 2018

31,010

At 31 March 2017

25,290**5 Debtors****2018****2017****£****£**

Trade debtors

170,604

246,239

Other debtors

20,739

17,988

191,343

264,227**6 Creditors: amounts falling due within one year****2018****2017****£****£**

Trade creditors

36,117

23,584

Corporation tax

57,357

61,913

Other taxes and social security costs

101,619

100,507

Other creditors

30,657

22,825

225,750

208,829**7 Controlling party**

The Directors are the controlling parties, each having 50% of the share capital.

8 Other information

Churchman Landscape Architects Ltd is a private company limited by shares and incorporated in England. Its registered office is:

3rd Floor

14 Bowden Street

Kennington

London

SE11 4DS

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