

REGISTERED NUMBER: 06173604 (England and Wales)

**B N Greenwood Fencing & Landscaping
Limited**

Unaudited Financial Statements for the Year Ended 31 March 2017

RfM Fylde Limited
Summerdale
Head Dyke Lane
Pilling
Preston
Lancashire
PR3 6SJ

**B N Greenwood Fencing & Landscaping
Limited (Registered number: 06173604)**

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for the Year Ended 31 March 2017**

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**B N Greenwood Fencing & Landscaping
Limited**

**Company Information
for the Year Ended 31 March 2017**

Director: Mr. B N Greenwood

Secretary: Mr. B N Greenwood

Registered office: Summerdale
Head Dyke Lane
Pilling
Preston
Lancashire
PR3 6SJ

Business address: Daniel Fold Farm
Daniel Fold Lane
Catterall
Preston
PR3 0JZ

Registered number: 06173604 (England and Wales)

Accountants: RfM Fylde Limited
Summerdale
Head Dyke Lane
Pilling
Preston
Lancashire
PR3 6SJ

**Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
B N Greenwood Fencing & Landscaping
Limited**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of B N Greenwood Fencing & Landscaping Limited for the year ended 31 March 2017 which comprise the Profit and Loss Account, Balance Sheet, and the related notes 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 within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of B N Greenwood Fencing & Landscaping Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of B N Greenwood Fencing & Landscaping Limited and state those matters that we have agreed to state to the director of B N Greenwood Fencing & Landscaping Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than B N Greenwood Fencing & Landscaping Limited director for our work or for this report.

It is your duty to ensure that B N Greenwood Fencing & Landscaping Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of B N Greenwood Fencing & Landscaping Limited. You consider that B N Greenwood Fencing & Landscaping 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 financial statements of B N Greenwood Fencing & Landscaping 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 financial statements.

RfM Fylde Limited
Summerdale
Head Dyke Lane
Pilling
Preston
Lancashire
PR3 6SJ

24 November 2017

**B N Greenwood Fencing & Landscaping
Limited (Registered number: 06173604)**

**Balance Sheet
31 March 2017**

	Notes	2017 £	£	2016 £	£
Fixed assets					
Tangible assets	4		80,107		63,981
Current assets					
Stocks		500		500	
Debtors	5	27,503		12,533	
Cash at bank		<u>17,867</u>		<u>38,637</u>	
		45,870		51,670	
Creditors					
Amounts falling due within one year	6	<u>73,571</u>		<u>86,283</u>	
Net current liabilities			<u>(27,701)</u>		<u>(34,613)</u>
Total assets less current liabilities			52,406		29,368
Creditors					
Amounts falling due after more than one year	7		(9,500)		(4,417)
Provisions for liabilities			<u>(15,220)</u>		<u>(12,796)</u>
Net assets			<u>27,686</u>		<u>12,155</u>
Capital and reserves					
Called up share capital	8		100		100
Retained earnings			<u>27,586</u>		<u>12,055</u>
Shareholders' funds			<u>27,686</u>		<u>12,155</u>

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 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.
- (b)

**B N Greenwood Fencing & Landscaping
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**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 Profit and Loss Account has not been delivered.

The financial statements were approved by the director on 24 November 2017 and were signed by:

Mr. B N Greenwood - Director

The notes form part of these financial statements

**B N Greenwood Fencing & Landscaping
Limited (Registered number: 06173604)**

**Notes to the Financial Statements
for the Year Ended 31 March 2017**

1. Statutory information

B N Greenwood Fencing & Landscaping 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. 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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, 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

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.

**B N Greenwood Fencing & Landscaping
Limited (Registered number: 06173604)**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2017**

2. Accounting policies - continued

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.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. Employees and directors

The average number of employees during the year was 1 .

4. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
Cost				
At 1 April 2016	70,430	2,554	23,600	96,584
Additions	32,047	324	-	32,371
At 31 March 2017	<u>102,477</u>	<u>2,878</u>	<u>23,600</u>	<u>128,955</u>
Depreciation				
At 1 April 2016	25,463	1,240	5,900	32,603
Charge for year	11,574	246	4,425	16,245
At 31 March 2017	<u>37,037</u>	<u>1,486</u>	<u>10,325</u>	<u>48,848</u>
Net book value				
At 31 March 2017	<u>65,440</u>	<u>1,392</u>	<u>13,275</u>	<u>80,107</u>
At 31 March 2016	<u>44,967</u>	<u>1,314</u>	<u>17,700</u>	<u>63,981</u>

**B N Greenwood Fencing & Landscaping
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**Notes to the Financial Statements - continued
for the Year Ended 31 March 2017**

4. Tangible fixed assets - continued

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

	Plant and machinery £	Motor vehicles £	Totals £
Cost			
At 1 April 2016	24,500	23,600	48,100
Additions	27,000	-	27,000
At 31 March 2017	<u>51,500</u>	<u>23,600</u>	<u>75,100</u>
Depreciation			
At 1 April 2016	6,799	5,900	12,699
Charge for year	6,705	4,425	11,130
At 31 March 2017	<u>13,504</u>	<u>10,325</u>	<u>23,829</u>
Net book value			
At 31 March 2017	<u>37,996</u>	<u>13,275</u>	<u>51,271</u>
At 31 March 2016	<u>17,701</u>	<u>17,700</u>	<u>35,401</u>

5. Debtors: amounts falling due within one year

	2017 £	2016 £
Trade debtors	<u>27,503</u>	<u>12,533</u>

6. Creditors: amounts falling due within one year

	2017 £	2016 £
Hire purchase contracts	10,417	6,500
Trade creditors	20,706	25,093
Taxation and social security	10,608	16,047
Other creditors	<u>31,840</u>	<u>38,643</u>
	<u>73,571</u>	<u>86,283</u>

Hire purchase contracts are secured over the asset to which they relate.

7. Creditors: amounts falling due after more than one year

	2017 £	2016 £
Hire purchase contracts	<u>9,500</u>	<u>4,417</u>

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>

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.