

**MJT Landscapes Limited FILLETED
ACCOUNTS COVER**

MJT Landscapes Limited

Company No. 07380479

Information for Filing with The Registrar

30 September 2019

MJT Landscapes Limited

DIRECTORS REPORT REGISTRAR

The Director presents his report and the accounts for the year ended 30 September 2019.

Principal activities

The principal activity of the company during the year under review was landscape gardening.

Director

The Director who served at any time during the year was as follows:

M. Tomlinson

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

M. Tomlinson

Director

26 June 2020

**MJT Landscapes Limited BALANCE
SHEET REGISTRAR
at 30 September 2019
Company No. 07380479**

	Notes	2019 £	2018 £
Fixed assets			
Tangible assets	4	110,521	124,068
		<u>110,521</u>	<u>124,068</u>
Current assets			
Debtors	5	189,812	234,425
Cash at bank and in hand		142,310	67,907
		<u>332,122</u>	<u>302,332</u>
Creditors: Amount falling due within one year	6	(114,338)	(138,384)
Net current assets		<u>217,784</u>	<u>163,948</u>
Total assets less current liabilities		328,305	288,016
Creditors: Amounts falling due after more than one year	7	(52,424)	(48,757)
Provisions for liabilities			
Deferred taxation	8	(20,999)	(23,573)
Net assets		<u>254,882</u>	<u>215,686</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account	9	254,782	215,586
Total equity		<u>254,882</u>	<u>215,686</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 30 September 2019 the company was entitled to exemption from audit 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 26 June 2020

And signed on its behalf by:

M. Tomlinson
Director
26 June 2020

**MJT Landscapes Limited NOTES TO
THE ACCOUNTS REGISTRAR
for the year ended 30 September 2019**

1 General information

Its registered number is: 07380479

Its registered office is:

Cutbush Commercial

Cutbush Lane East

Shinfield

Reading

RG2 9AF

The functional and presentational currency of the company is Sterling. The accounts are rounded to the nearest pound.

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018) and the Companies Act 2006. The March 2018 edition of FRS 102 includes amendments arising from the Financial Reporting Council's triennial review of the standard. There is no material effect on the amounts recognised in these financial statements as a result of early adopting these amendments.

2 Accounting policies

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Tangible fixed assets and depreciation

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Plant and machinery	20% Straight Line
Motor vehicles	25% Straight Line

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the profit and loss account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible timing differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Current or deferred tax for the year is recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

Trade and other creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3 Employees

	2019	2018
	Number	Number
The average number of persons employed during the year :	1	2

4 Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Total £
Cost or revaluation			
At 1 October 2018	69,444	89,390	158,834
Additions	-	20,900	20,900
At 30 September 2019	<u>69,444</u>	<u>110,290</u>	<u>179,734</u>
Depreciation			
At 1 October 2018	9,795	24,971	34,766
Charge for the year	13,056	21,391	34,447
At 30 September 2019	<u>22,851</u>	<u>46,362</u>	<u>69,213</u>
Net book values			
At 30 September 2019	<u>46,593</u>	<u>63,928</u>	<u>110,521</u>
At 30 September 2018	<u>59,649</u>	<u>64,419</u>	<u>124,068</u>

5 Debtors

	2019 £	2018 £
Trade debtors	71,154	98,395
Amounts owed by group undertakings	82,191	108,044
Corporation tax recoverable	-	13,262
Loans to directors	24,069	3,067
Prepayments and accrued income	12,398	11,657
	<u>189,812</u>	<u>234,425</u>

6 Creditors:

amounts falling due within one year

	2019 £	2018 £
Bank loans and overdrafts	3,037	2,511
Obligations under finance lease and hire purchase contracts	18,931	14,001
Trade creditors	50,438	99,787
Corporation tax	3,358	-
Other taxes and social security	38,574	19,644
Accruals and deferred income	-	2,441
	<u>114,338</u>	<u>138,384</u>

7 Creditors:

amounts falling due after more than one year

	2019 £	2018 £
Obligations under finance lease and hire purchase contracts	52,424	48,757
	<u>52,424</u>	<u>48,757</u>

8 Provisions for liabilities

Deferred taxation

	Accelerated Capital Allowances, Losses and Other Timing Differences	Total
	£	£
At 1 October 2018	23,573	23,573
Charge to the profit and loss account for the period	(2,574)	(2,574)
At 30 September 2019	<u>20,999</u>	<u>20,999</u>
	2019	2018
	£	£
Accelerated capital allowances	<u>20,999</u>	<u>23,573</u>
	<u>20,999</u>	<u>23,573</u>

9 Reserves

Profit and loss account - includes all current and prior period retained profits and losses.

10 Dividends

	2019	2018
	£	£
Dividends for the period:		
Dividends paid in the period	<u>20,684</u>	<u>44,672</u>
	<u>20,684</u>	<u>44,672</u>
Dividends by type:		
Equity dividends	<u>20,684</u>	<u>44,672</u>
	<u>20,684</u>	<u>44,672</u>

11 Related party disclosures

	2019
	£
<i>Transactions with related parties</i>	
<i>Name of related party</i>	M. Tomlinson
<i>Description of relationship between the parties</i>	Director
<i>Description of transaction and general amounts involved</i>	Loan to director, fully repaid within 9 months of year end
<i>Amount due from/(to) the related party</i>	24,069

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.