

**Unaudited Financial Statements for the Year Ended 30 March 2021**

**for**

**Aralia Gardens Ltd**

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**for the Year Ended 30 March 2021**

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**Aralia Gardens Ltd**  
**Company Information**  
**for the Year Ended 30 March 2021**

**DIRECTOR:** Mrs P J Fox

**REGISTERED OFFICE:** 8a High Street  
Titchfield  
Fareham  
PO14 4AF

**REGISTERED NUMBER:** 07583011 (England and Wales)

**ACCOUNTANTS:** Hardcastle Burton LLP  
Lake House  
Market Hill  
Royston  
Hertfordshire  
SG8 9JN

**Aralia Gardens Ltd (Registered number: 07583011)**

**Abridged Balance Sheet**  
**30 March 2021**

	Notes	30.3.21 £	£	30.3.20 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>4,488</u>		<u>5,990</u>
			4,488		5,990
<b>CURRENT ASSETS</b>					
Debtors		11,334		29,007	
Cash at bank and in hand		<u>195,058</u>		<u>183,871</u>	
		206,392		212,878	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>74,792</u>		<u>82,952</u>	
<b>NET CURRENT ASSETS</b>			<u>131,600</u>		<u>129,926</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			136,088		135,916
<b>PROVISIONS FOR LIABILITIES</b>			<u>538</u>		<u>754</u>
<b>NET ASSETS</b>			<u>135,550</u>		<u>135,162</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	6		1		1
Retained earnings			<u>135,549</u>		<u>135,161</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>135,550</u>		<u>135,162</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 March 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

**Aralia Gardens Ltd (Registered number: 07583011)**

**Abridged Balance Sheet - continued**  
**30 March 2021**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 30 March 2021 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 6 December 2021 and were signed by:

Mrs P J Fox - Director

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 30 March 2021**

**1. STATUTORY INFORMATION**

Aralia Gardens Ltd 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**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 - 25% on reducing balance

**Financial instruments**

The company only has basic financial instruments measured at amortised cost, with no financial instruments classified as other or basic instruments measured at fair value.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

**Hire purchase and leasing commitments**

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

**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.

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 March 2021**

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2020 - 5) .

**4. INTANGIBLE FIXED ASSETS**

	Totals
	£
<b>COST</b>	
At 31 March 2020	
and 30 March 2021	<u>99,000</u>
<b>AMORTISATION</b>	
At 31 March 2020	
and 30 March 2021	<u>99,000</u>
<b>NET BOOK VALUE</b>	
At 30 March 2021	<u>-</u>
At 30 March 2020	<u>-</u>

**5. TANGIBLE FIXED ASSETS**

	Totals
	£
<b>COST</b>	
At 31 March 2020	
and 30 March 2021	<u>24,609</u>
<b>DEPRECIATION</b>	
At 31 March 2020	18,619
Charge for year	<u>1,502</u>
At 30 March 2021	<u>20,121</u>
<b>NET BOOK VALUE</b>	
At 30 March 2021	<u>4,488</u>
At 30 March 2020	<u>5,990</u>

**6. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal	30.3.21	30.3.20
		value:	£	£
1	Ordinary	£1	<u>1</u>	<u>1</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.