

**REGISTERED NUMBER: 08049374 (England and Wales)**

Unaudited Financial Statements for the Year Ended 30 April 2018

for

LIVING LANDSCAPES AND NATURE LTD

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for the Year Ended 30 April 2018

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LIVING LANDSCAPES AND NATURE LTD

Company Information  
for the Year Ended 30 April 2018

**DIRECTORS:**

S C Brackenbury  
P H Lanfear

**REGISTERED OFFICE:**

31 Pennard Drive  
Southgate  
Swansea  
West Glamorgan  
SA3 2BL

**REGISTERED NUMBER:**

08049374 (England and Wales)

**ACCOUNTANTS:**

RKC Accountancy Limited  
50 Maes Y Wawr  
Birchgrove  
Swansea  
SA7 0HL

Balance Sheet  
30 April 2018

	Notes	30.4.18 £	£	30.4.17 £	£
<b>FIXED ASSETS</b>					
Tangible assets	3		6,589		10,239
<b>CURRENT ASSETS</b>					
Debtors	4	47,305		33,668	
Cash at bank		<u>267</u>		<u>9,586</u>	
		47,572		43,254	
<b>CREDITORS</b>					
Amounts falling due within one year	5	<u>5,106</u>		<u>4,481</u>	
<b>NET CURRENT ASSETS</b>			<u>42,466</u>		<u>38,773</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			49,055		49,012
<b>CREDITORS</b>					
Amounts falling due after more than one year	6		(798)		(798)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(2,048)</u>		<u>(2,048)</u>
<b>NET ASSETS</b>			<u><u>46,209</u></u>		<u><u>46,166</u></u>
<b>RESERVES</b>					
Income and expenditure account			<u>46,209</u>		<u>46,166</u>
			<u><u>46,209</u></u>		<u><u>46,166</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 surplus or deficit 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)

Balance Sheet - continued  
30 April 2018

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 Board of Directors on 29 January 2019 and were signed on its behalf by:

S C Brackenbury - Director

Notes to the Financial Statements  
for the Year Ended 30 April 2018

1. **STATUTORY INFORMATION**

Living Landscapes And Nature Ltd is a private company, limited by guarantee, 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.  
Plant and machinery etc - 25% on cost

**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**

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.

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2018

3. **TANGIBLE FIXED ASSETS**

		Plant and machinery etc £
<b>COST</b>		
At 1 May 2017 and 30 April 2018		<u>46,015</u>
<b>DEPRECIATION</b>		
At 1 May 2017		35,776
Charge for year		<u>3,650</u>
At 30 April 2018		<u>39,426</u>
<b>NET BOOK VALUE</b>		
At 30 April 2018		<u>6,589</u>
At 30 April 2017		<u>10,239</u>

4. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.18	30.4.17
	£	£
Other debtors	<u>47,305</u>	<u>33,668</u>

5. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.18	30.4.17
	£	£
Taxation and social security	706	41
Other creditors	<u>4,400</u>	<u>4,440</u>
	<u>5,106</u>	<u>4,481</u>

6. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	30.4.18	30.4.17
	£	£
Other creditors	<u>798</u>	<u>798</u>

7. **RELATED PARTY DISCLOSURES**

Included in debtors is an amount of £47,305 (2017 £33,667) owed to Commons Vision Limited, a company under common control.

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.