REGISTERED NUMBER: 08469499 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 June 2022

for

4 Life Landscapes Limited

Contents of the Financial Statements
for the Year Ended 30 June 2022

Company Information
for the Year Ended 30 June 2022

DIRECTOR:	Mr M J Curran
SECRETARY:	Mr M J Curran
REGISTERED OFFICE:	41 George Street Hadleigh Ipswich Suffolk IP7 5BD
REGISTERED NUMBER:	08469499 (England and Wales)
ACCOUNTANTS:	Emsdens Limited 10 Ladbrook Close Elmsett Ipswich Suffolk IP7 6LD

Statement of Financial Position
30 June 2022

	Notes	30.6.22 £	£	30.6.21 £	£
FIXED ASSETS					
Tangible assets	4		77,204		57,356
CURRENT ASSETS					
Stocks		61,414		61,246	
Debtors	5	65,442		56,293	
Cash at bank		10,685		23,382	
		137,541		140,921	
CREDITORS					
Amounts falling due within one year	6	99,330		98,015	
NET CURRENT ASSETS			38,211		42,906
TOTAL ASSETS LESS CURRENT LIABILITIES			115,415		100,262
CREDITORS					
Amounts falling due after more than one year	7		(99,947)		(89,152)
PROVISIONS FOR LIABILITIES			(14,669)		(10,898)
NET ASSETS			799		212
CAPITAL AND RESERVES					
Called up share capital	8		1		1
Retained earnings			798		211
SHAREHOLDERS' FUNDS			799		212

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 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

(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.

The notes form part of these financial statements

continued...

Statement of Financial Position - continued
30 June 2022

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

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

The financial statements were approved by the director and authorised for issue on 27 June 2023 and were signed by:

Mr M J Curran - Director

1. **STATUTORY INFORMATION**

4 Life Landscapes 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 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.

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.

Computer equipment - 25% reducing balance

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

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

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 statement of financial position date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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
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.

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3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2021 - 2) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 July 2021	91,864
Additions	39,058
At 30 June 2022	130,922
DEPRECIATION	
At 1 July 2021	34,508
Charge for year	19,210
At 30 June 2022	53,718
NET BOOK VALUE	
At 30 June 2022	77,204
At 30 June 2021	57,356

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

	Plant and machinery etc £
COST	
At 1 July 2021	77,030
Additions	37,564
At 30 June 2022	114,594
DEPRECIATION	
At 1 July 2021	26,018
Charge for year	17,333
At 30 June 2022	43,351
NET BOOK VALUE	
At 30 June 2022	71,243
At 30 June 2021	51,012

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

	30.6.22 £	30.6.21 £
Trade debtors	7,740	-
Other debtors	57,702	56,293
	65,442	56,293

continued...

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.22	30.6.21
	£	£
Bank loans and overdrafts	15,389	20,356
Hire purchase contracts	23,392	15,318
Trade creditors	23,765	26,868
Taxation and social security	36,058	32,860
Other creditors	726	2,613
	99,330	98,015

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.6.22	30.6.21
	£	£
Bank loans	47,454	47,596
Hire purchase contracts	52,493	41,556
	99,947	89,152

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.6.22	30.6.21
			£	£
1	Ordinary	£1	1	1

9. ULTIMATE CONTROLLING PARTY

The controlling party is Mr M J Curran.

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