Registered number: 09522288

CAPITAL PAVING AND LANDSCAPES LTD.
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

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Capital Paving and Landscapes LTD.
Statement of Financial Position
As at 30 April 2023

Registered number: 09522288

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible Assets	**4**		11,656		15,541
			11,656		15,541
CURRENT ASSETS					
Debtors	**5**	-		2,400	
Cash at bank and in hand		2,342		3,119	
		2,342		5,519	
Creditors: Amounts Falling Due Within One Year	**6**	(7,043)		(9,875)	
NET CURRENT ASSETS (LIABILITIES)			(4,701)		(4,356)
TOTAL ASSETS LESS CURRENT LIABILITIES			6,955		11,185
Creditors: Amounts Falling Due After More Than One Year	**7**		-		(10,339)
NET ASSETS			6,955		846
CAPITAL AND RESERVES					
Called up share capital	**9**		1		1
Income Statement			6,954		845
SHAREHOLDERS' FUNDS			6,955		846

For the year ending 30 April 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Income Statement.

The financial statements were approved by the board of directors on 14 June 2023 and were signed on its behalf by:

Mr P P Kulla

Director

The notes on pages 3 to 5 form part of these financial statements.

1. General Information

Capital Paving and Landscapes LTD. is a private company, limited by shares, incorporated in England & Wales, registered number 09522288 . The registered office is Finance House, 20-21 Aviation Way, Southend On Sea, Essex, SS2 6UN.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% Reducing Balance

2.4. Leases

Assets obtained under finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the income statement so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to income statement as incurred.

2.5. 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 statement of comprehensive income because of items of income or expense that are taxable or deductible in other year 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 timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing 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. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related 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.

3. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 3 (2022: 3)

4. Tangible Assets

	Plant & Machinery etc.
	£
Cost	
As at 1 May 2022	31,930
As at 30 April 2023	31,930
Depreciation	
As at 1 May 2022	16,389
Provided during the period	3,885
As at 30 April 2023	20,274
Net Book Value	
As at 30 April 2023	11,656
As at 1 May 2022	15,541

5. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	-	2,400
	-	2,400

6. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Other creditors	-	2,329
Taxation and social security	7,043	7,546
	7,043	9,875

7. Creditors: Amounts Falling Due After More Than One Year

	2023	2022
	£	£
Net obligations under finance leases	-	10,339
	-	10,339

8. **Obligations Under Finance Leases**

	2023	2022
	£	£
The future minimum finance lease payments are as follows:		
Later than one year and not later than five years	-	4,848
	-	4,848
Less: Finance charges allocated to future periods	-	(5,491)
	-	10,339

9. **Share Capital**

	2023	2022
Allotted, Called up and fully paid	1	1

10. **Ultimate Controlling Party**

The company's ultimate controlling party is Mr P Kulla by virtue of his ownership of 100% of the issued share capital in the company.