

**CDM LANDSCAPES LTD  
ABRIDGED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

Nicholson Tax & Accounts  
8 Chapel Street  
Belper  
DE56 1AR

**CDM Landscapes Ltd**  
**Financial Statements**  
**For The Year Ended 31 March 2023**

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**CDM Landscapes Ltd**  
**Abridged Balance Sheet**  
**As At 31 March 2023**

Registered number: 09892260

		2023		2022	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Intangible Assets	4		9,000		9,000
Tangible Assets	5		4,044		5,253
			13,044		14,253
<b>CURRENT ASSETS</b>					
Stocks		5,380		7,174	
Debtors		52,139		55,376	
		57,519		62,550	
<b>Creditors: Amounts Falling Due Within One Year</b>					
		(44,133 )		(41,909 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>					
			13,386		20,641
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
			26,430		34,894
<b>Creditors: Amounts Falling Due After More Than One Year</b>					
			(25,764 )		(33,456 )
<b>NET ASSETS</b>					
			666		1,438
<b>CAPITAL AND RESERVES</b>					
Called up share capital	6		1		1
Profit and Loss Account			665		1,437
<b>SHAREHOLDERS' FUNDS</b>					
			666		1,438

**CDM Landscapes Ltd**  
**Abridged Balance Sheet (continued)**  
**As At 31 March 2023**

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For the year ending 31 March 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 Profit and Loss Account.

All of the company's members have consented to the preparation of an Abridged Balance Sheet for the year end 31 March 2023 in accordance with section 444(2A) of the Companies Act 2006.

On behalf of the board

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Mr David Flinders

Director

21st December 2023

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

**CDM Landscapes Ltd**  
**Notes to the Abridged Financial Statements**  
**For The Year Ended 31 March 2023**

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**1. General Information**

CDM Landscapes Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 09892260 . The registered office is 2 Findern Close, Belper, Derbyshire, DE56 1TQ.

**2. Accounting Policies**

**2.1. Basis of Preparation of 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.

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**2.3. Intangible Fixed Assets and Amortisation - Goodwill**

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets.

**2.4. Tangible Fixed Assets and Depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant & Machinery	25% on reducing balance
Motor Vehicles	25% on reducing balance
Computer Equipment	33% straight line

**2.5. Leasing and Hire Purchase Contracts**

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.

**2.6. Stocks and Work in Progress**

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

**CDM Landscapes Ltd**  
**Notes to the Abridged Financial Statements (continued)**  
**For The Year Ended 31 March 2023**

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**2.7. 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.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 1 (2022: 1)

**4. Intangible Assets**

	<b>Total £</b>
<b>Cost</b>	
As at 1 April 2022	9,000
As at 31 March 2023	9,000
<b>Net Book Value</b>	
As at 31 March 2023	9,000
As at 1 April 2022	9,000

**5. Tangible Assets**

	<b>Total £</b>
<b>Cost</b>	
As at 1 April 2022	21,421
As at 31 March 2023	21,421
<b>Depreciation</b>	
As at 1 April 2022	16,168
Provided during the period	1,209
As at 31 March 2023	17,377

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**CDM Landscapes Ltd**  
**Notes to the Abridged Financial Statements (continued)**  
**For The Year Ended 31 March 2023**

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**Net Book Value**

As at 31 March 2023	4,044
As at 1 April 2022	5,253

**6. Share Capital**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	1	1

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.