

**WREN FENCING + LANDSCAPING LTD**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH NOVEMBER 2019**

Thomas Coombs Limited  
Chartered Accountants  
3365 The Pentagon  
Century Way  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8ZB

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FOR THE YEAR ENDED 30TH NOVEMBER 2019**

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**ABRIDGED BALANCE SHEET**  
30TH NOVEMBER 2019

	Notes	2019 £	£	2018 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		23,157		21,912
<b>CURRENT ASSETS</b>					
Debtors		31,814		21,800	
Cash in hand		<u>2,814</u>		<u>2,870</u>	
		34,628		24,670	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>51,660</u>		<u>39,251</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(17,032)</u>		<u>(14,581)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			6,125		7,331
<b>CREDITORS</b>					
Amounts falling due after more than one year			(1,447)		(4,026)
<b>PROVISIONS FOR LIABILITIES</b>			(2,455)		(1,518)
<b>ACCRUALS AND DEFERRED INCOME</b>			<u>(1,500)</u>		<u>(1,500)</u>
<b>NET ASSETS</b>			<u>723</u>		<u>287</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		100		100
Retained earnings			<u>623</u>		<u>187</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>723</u>		<u>287</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th November 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th November 2019 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 profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and
- (b) which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

**ABRIDGED BALANCE SHEET - continued**  
**30TH NOVEMBER 2019**

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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 30th November 2019 in accordance with Section 444(2A) of the Companies Act 2006.

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 and authorised for issue on 4th September 2020 and were signed on its behalf by:

L Beattie - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30TH NOVEMBER 2019**

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**1. STATUTORY INFORMATION**

Wren Fencing + Landscaping Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

<b>Registered number:</b>	10490715
<b>Registered office:</b>	24 Lyndhurst Crescent Scholes Leeds LS15 4BR

**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.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Turnover**

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

When the outcome of a transaction can be estimated reliably, turnover from Fencing and Landscaping services is recognised by reference to the stage of completion at the balance sheet date.

Where the outcome cannot be measured reliably, turnover is recognised only to the extent of the expenses recognised that are recoverable.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation. Cost includes cost directly attributable to making the asset capable of operating as intended.

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

Plant & machinery etc	- 25% on cost
Motor Vehicles	- 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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30TH NOVEMBER 2019**

**2. ACCOUNTING POLICIES - continued**

**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**

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Where goods are sold using finance leases, the entity recognises turnover from the sale of goods and the rights to receive future lease payments as a debtor. Minimum lease payments are apportioned between finance income and the reduction of the lease debtor with finance income allocated so as to produce a constant periodic rate of interest on the net investment in the finance 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.

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 5 (2018 - 4 ).

**4. TANGIBLE FIXED ASSETS**

	<b>Totals</b>
	<b>£</b>
<b>COST</b>	
At 1st December 2018	29,853
Additions	6,000
Disposals	<u>(2,500)</u>
At 30th November 2019	<u>33,353</u>
<b>DEPRECIATION</b>	
At 1st December 2018	7,941
Charge for year	2,463
Eliminated on disposal	<u>(208)</u>
At 30th November 2019	<u>10,196</u>
<b>NET BOOK VALUE</b>	
At 30th November 2019	<u>23,157</u>
At 30th November 2018	<u>21,912</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH NOVEMBER 2019

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5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2019 £	2018 £
51	Ordinary A Shares	1	51	51
49	Ordinary B Shares	1	49	49
			<u>100</u>	<u>100</u>

6. SECURED DEBTS

Hire purchase loans totalling £3,791 (2018: £6,370) are secured by the asset they relate to.

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.