

LLOYD-DAVIES GARDEN SERVICES LIMITED

Abridged Accounts

Period of accounts

Start date: 01 July 2021

End date: 30 June 2022

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Accountant's report

You consider that the company is exempt from an audit for the year ended 30 June 2022 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Positive Payroll Limited
30 June 2022

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Positive Payroll Limited
Suite 10 Old Marsh Farm Barns
Welsh Road
Deeside
Flintshire
16 September 2022

LLOYD-DAVIES GARDEN SERVICES LIMITED
Statement of Financial Position
As at 30 June 2022

	Notes	2022 £	2021 £
Fixed assets			
Intangible fixed assets		8,800	9,900
Tangible fixed assets		4,536	909
		13,336	10,809
Current assets			
Debtors		8,465	0
Cash at bank and in hand		898	4,709
		9,363	4,709
Creditors: amount falling due within one year		(8,649)	(6,184)
Net current assets		714	(1,475)
Total assets less current liabilities		14,050	9,334
Creditors: amount falling due after more than one year		(3,264)	(3,203)
Provisions for liabilities		(862)	(173)
Net assets		9,924	5,958
Capital and reserves			
Called up share capital		1	0
Profit and loss account		9,923	5,958
Shareholder's funds		9,924	5,958

For the year ended 30 June 2022 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 16 September 2022 and were signed by:

Chris Lloyd-Davies
Director

LLOYD-DAVIES GARDEN SERVICES LIMITED

Notes to the Abridged Financial Statements

For the year ended 30 June 2022

General Information

LLOYD-DAVIES GARDEN SERVICES LIMITED is a private company, limited by shares, registered in , registration number 12700290, registration address 40 WEPRE PARK, CONNAH'S QUAY DEESIDE, , CH5 4HN

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the reporting date.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the reporting date 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.

Current and deferred tax assets and liabilities are not discounted.

Intangible assets

Intangible assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight line basis over their estimated useful economic lives. Impairment of intangible assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

Goodwill

Acquired goodwill is stated at cost less amortisation. Amortisation is calculated on a straight line basis over the estimated expected useful economic life of the goodwill of [10] years.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Motor Vehicles	20% Reducing Balance
Plant and Machinery	33% Reducing Balance

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

2. Average number of employees

Average number of employees during the year was 3 (2021 : 3).

3. Intangible fixed assets

Cost	Goodwill	Total
	£	£
At 01 July 2021	11,000	11,000
Additions	-	-
Disposals	-	-
At 30 June 2022	11,000	11,000
Amortisation		
At 01 July 2021	1,100	1,100
Charge for year	1,100	1,100
On disposals	-	-
At 30 June 2022	2,200	2,200
Net book values		
At 30 June 2022	8,800	8,800
At 30 June 2021	9,900	9,900

4. Tangible fixed assets

Cost or valuation	Plant and Machinery	Motor Vehicles	Total
	£	£	£
At 01 July 2021	577	696	1,273
Additions	5,800	-	5,800
Disposals	-	-	-
At 30 June 2022	6,377	696	7,073
Depreciation			
At 01 July 2021	190	174	364
Charge for year	2,042	131	2,173
On disposals	-	-	-
At 30 June 2022	2,232	305	2,537
Net book values			
Closing balance as at 30 June 2022	4,145	391	4,536
Opening balance as at 01 July 2021	387	522	909

5. Share Capital

Allotted, called up and fully paid	2022	2021
	£	£
1 Class A share of £1.00 each	1	1
	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.