

**ALEX BUTTER LANDSCAPING LIMITED  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2020**

**ALEX BUTTER LANDSCAPING LIMITED**  
**UNAUDITED ACCOUNTS**  
**CONTENTS**

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	<b>Page</b>
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

**ALEX BUTTER LANDSCAPING LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 APRIL 2020**

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<b>Directors</b>	A Butter J Stewart
<b>Company Number</b>	SC158159 (Scotland)
<b>Registered Office</b>	West Countlich Farm Kindallachan Ballinluig Perthshire PH9 0NW Scotland
<b>Accountants</b>	Brown and Longhorn 61 George Street Perth PH1 5LB

**ALEX BUTTER LANDSCAPING LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 APRIL 2020**

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	379,065	415,975
<b>Current assets</b>			
Inventories		20,000	82,000
Debtors	<u>5</u>	205,516	217,438
Cash at bank and in hand		149,815	291
		<u>375,331</u>	<u>299,729</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(441,258)	(408,370)
<b>Net current liabilities</b>		<u>(65,927)</u>	<u>(108,641)</u>
<b>Total assets less current liabilities</b>		313,138	307,334
<b>Creditors: amounts falling due after more than one year</b>	<u>7</u>	(120,406)	(159,370)
<b>Provisions for liabilities</b>			
Deferred tax		(53,126)	(59,034)
<b>Net assets</b>		<u>139,606</u>	<u>88,930</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		139,506	88,830
<b>Shareholders' funds</b>		<u>139,606</u>	<u>88,930</u>

For the year ending 30 April 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 14 February 2021 and were signed on its behalf by

A Butter  
Director

Company Registration No. SC158159

**ALEX BUTTER LANDSCAPING LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2020**

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**1 Statutory information**

ALEX BUTTER LANDSCAPING LIMITED is a private company, limited by shares, registered in Scotland, registration number SC158159. The registered office is West Countlich Farm, Kindallachan, Ballinluig, Perthshire, PH9 0NW, Scotland.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings	6% straight line
Plant & machinery	15% reducing balance
Motor vehicles	25% reducing balance
Computer equipment	15% reducing balance

***Leased assets***

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profit on a straight line basis over the lease term.

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability. The interest element of rental obligations is charged to the profit and loss account over the period of the lease at a constant proportion of the outstanding balance of capital repayments.

**ALEX BUTTER LANDSCAPING LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2020**

<b>4 Tangible fixed assets</b>	<b>Land &amp; buildings</b>	<b>Plant &amp; machinery</b>	<b>Motor vehicles</b>	<b>Computer equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>	At cost	At cost	At cost	At cost	
At 1 May 2019	97,811	752,276	841,305	17,059	1,708,451
Additions	-	21,320	35,550	-	56,870
Disposals	-	(1,083)	-	-	(1,083)
At 30 April 2020	97,811	772,513	876,855	17,059	1,764,238
<b>Depreciation</b>					
At 1 May 2019	97,811	524,073	657,528	13,064	1,292,476
Charge for the year	-	37,266	54,832	599	92,697
At 30 April 2020	97,811	561,339	712,360	13,663	1,385,173
<b>Net book value</b>					
At 30 April 2020	-	211,174	164,495	3,396	379,065
At 30 April 2019	-	228,203	183,777	3,995	415,975

<b>5 Debtors</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Less than one year</b>		
Trade debtors	152,552	186,180
Accrued income and prepayments	385	385
Other debtors	52,579	30,873
<b>Total debtors less than one year</b>	<b>205,516</b>	<b>217,438</b>
<b>Greater than one year</b>		
<b>Total debtors</b>	<b>205,516</b>	<b>217,438</b>

<b>6 Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	-	39,105
VAT	59,963	47,734
Obligations under finance leases and hire purchase contracts	74,743	87,579
Trade creditors	265,256	165,995
Taxes and social security	3,085	14,134
Other creditors	722	2,978
Loans from directors	25,580	49,045
Accruals	11,909	1,800
	441,258	408,370

<b>7 Creditors: amounts falling due after more than one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Obligations under finance leases and hire purchase contracts	120,406	159,370

**8 Average number of employees**

During the year the average number of employees was 35 (2019: 32).

