

**CSA LANDSCAPE LIMITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**CSA LANDSCAPE LIMITED**  
**REGISTERED NUMBER: 03686148**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2022**

	<b>Note</b>	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
<b>Fixed assets</b>			
Tangible assets	4	<b>92,225</b>	70,800
		<b>92,225</b>	70,800
<b>Current assets</b>			
Stocks		<b>268,932</b>	251,294
Debtors: amounts falling due within one year	5	<b>663,673</b>	740,811
Cash at bank and in hand	6	<b>1,365,440</b>	1,047,498
		<b>2,298,045</b>	2,039,603
Creditors: amounts falling due within one year	7	<b>(725,755)</b>	(341,314)
<b>Net current assets</b>		<b>1,572,290</b>	1,698,289
<b>Total assets less current liabilities</b>		<b>1,664,515</b>	1,769,089
<b>Net assets</b>		<b>1,664,515</b>	1,769,089
<b>Capital and reserves</b>			
Called up share capital	8	<b>142</b>	142
Share premium account		<b>169,458</b>	169,458
Profit and loss account		<b>1,494,915</b>	1,599,489
		<b>1,664,515</b>	1,769,089

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**CSA LANDSCAPE LIMITED**  
**REGISTERED NUMBER: 03686148**

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**STATEMENT OF FINANCIAL POSITION (CONTINUED)**  
**AS AT 31 DECEMBER 2022**

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The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared 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 financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 6 July 2023.

**Mr C A Self**  
Director

The notes on pages 3 to 8 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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**1. General information**

CSA Landscape Limited is a company domiciled in England and Wales, registration number 03686148. The registered office is Manor Courtyard, Aston Sandford, Buckinghamshire, HP17 8JB.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

**2.2 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**2.3 Operating leases: the Company as lessee**

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

**2.4 Interest income**

Interest income is recognised in profit or loss using the effective interest method.

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**2. Accounting policies (continued)**

**2.5 Pensions**

**Defined contribution pension plan**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of financial position. The assets of the plan are held separately from the Company in independently administered funds.

**2.6 Taxation**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

**2.7 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, as follows.

Depreciation is provided on the following basis:

Leasehold property Improvements	- 20% reducing balance
Motor vehicles	- 25% reducing balance
Office equipment	- 30% reducing balance

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

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FOR THE YEAR ENDED 31 DECEMBER 2022

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**2. Accounting policies (continued)**

**2.8 Stocks**

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each reporting date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

**2.9 Debtors**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**2.10 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.11 Creditors**

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**2.12 Financial instruments**

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

**2.13 Dividends**

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

**3. Employees**

The average monthly number of employees, including directors, during the year was 61 (2021 - 54).

CSA LANDSCAPE LIMITED

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FOR THE YEAR ENDED 31 DECEMBER 2022

4. TANGIBLE FIXED ASSETS

	Leasehold Property Improvement £	Motor vehicles £	Office equipment £	Total £
<b>Cost or valuation</b>				
At 1 January 2022	65,445	46,505	245,835	357,785
Additions	-	52,091	17,068	69,159
Disposals	-	(46,505)	(142,147)	(188,652)
At 31 December 2022	65,445	52,091	120,756	238,292
<b>Depreciation</b>				
At 1 January 2022	50,114	33,016	203,854	286,984
Charge for the year on owned assets	3,066	10,852	15,498	29,416
Disposals	-	(33,016)	(137,317)	(170,333)
At 31 December 2022	53,180	10,852	82,035	146,067
<b>Net book value</b>				
At 31 December 2022	12,265	41,239	38,721	92,225
<b>At 31 December 2021</b>	15,331	13,488	41,981	70,800

CSA LANDSCAPE LIMITED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

5. Debtors

	2022 £	2021 £
Trade debtors	615,123	656,760
Other debtors	13,113	58,990
Prepayments and accrued income	35,437	25,061
	<u>663,673</u>	<u>740,811</u>

6. Cash and cash equivalents

	2022 £	2021 £
Cash at bank and in hand	1,365,440	1,047,498
	<u>1,365,440</u>	<u>1,047,498</u>

7. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	50,047	34,380
Other taxation and social security	461,236	288,274
Other creditors	114,791	13,907
Accruals and deferred income	99,681	4,753
	<u>725,755</u>	<u>341,314</u>

8. Share capital

	2022 £	2021 £
<b>Allotted, called up and fully paid</b>		
142 (2021 - 142) Ordinary shares of £1.00 each	<u>142</u>	<u>142</u>



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**CSA LANDSCAPE LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
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**9. Pension commitments**

The Company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund and amounted to £185,583 (2021 - £235,022).

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.