

**THEORIES LANDSCAPES LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022**

THEORIES LANDSCAPES LIMITED
UNAUDITED ACCOUNTS
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THEORIES LANDSCAPES LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2022

Directors	Jacek Maklakiewicz Kinga Maklakiewicz
Company Number	04562439 (England and Wales)
Registered Office	4C MAIN ROAD BRAMFIELD HERTFORD SG14 2FD ENGLAND
Accountants	Optics Accounting Ltd 17 Willow Pike Sutton Courtenay Abingdon OX14 4GB

THEORIES LANDSCAPES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	<u>3</u>	22,485	11,417
Current assets			
Inventories		26,500	6,500
Debtors	<u>4</u>	731,528	500,220
Cash at bank and in hand		-	1,423
		<u>758,028</u>	<u>508,143</u>
Creditors: amounts falling due within one year	<u>5</u>	(291,116)	(171,286)
Net current assets		<u>466,912</u>	<u>336,857</u>
Total assets less current liabilities		489,397	348,274
Creditors: amounts falling due after more than one year	<u>6</u>	(98,942)	(161,204)
Net assets		<u>390,455</u>	<u>187,070</u>
Capital and reserves			
Called up share capital		60	60
Profit and loss account		390,395	187,010
Shareholders' funds		<u>390,455</u>	<u>187,070</u>

For the year ending 30 June 2022 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 16 March 2023 and were signed on its behalf by

Jacek Maklakiewicz
Director

Company Registration No. 04562439

THEORIES LANDSCAPES LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

1 Statutory information

Theories Landscapes Limited is a private company, limited by shares, registered in England and Wales, registration number 04562439. The registered office is 4C MAIN ROAD, BRAMFIELD, HERTFORD, SG14 2FD, ENGLAND.

2 Accounting policies

Basis of preparation

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.

Related party exemption

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

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:

Plant & machinery	25% on reducing balance
Motor vehicles	25% on reducing balance
Fixtures & fittings	25% on reducing balance
Computer equipment	33% on cost

Stocks

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

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.

THEORIES LANDSCAPES LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

3 Tangible fixed assets	Plant & machinery	Motor vehicles	Fixtures & fittings	Computer equipment	Total
	£	£	£	£	£
Cost or valuation	At cost	At cost	At cost	At cost	
At 1 July 2021	1,227	30,764	25,620	1,142	58,753
Additions	6,015	9,060	-	-	15,075
At 30 June 2022	7,242	39,824	25,620	1,142	73,828
Depreciation					
At 1 July 2021	253	20,998	24,943	1,142	47,336
Charge for the year	494	3,344	169	-	4,007
At 30 June 2022	747	24,342	25,112	1,142	51,343
Net book value					
At 30 June 2022	6,495	15,482	508	-	22,485
At 30 June 2021	974	9,766	677	-	11,417

Fixed assets, included in the above, which are held under hire purchase contracts or finance leases are as follows:

	2022	2021
	£	£
Carrying values included above held under finance leases and hire purchase contracts:		
- Motor vehicles	2,047	2,739

4 Debtors	2022	2021
	£	£
Amounts falling due within one year		
Trade debtors	64,723	7,276
Other debtors	666,805	492,944
	731,528	500,220

5 Creditors: amounts falling due within one year	2022	2021
	£	£
Bank loans and overdrafts	80,552	88,146
VAT	61,868	32,475
Trade creditors	35,571	30,463
Taxes and social security	113,125	19,526
Loans from directors	-	676
	291,116	171,286

6 Creditors: amounts falling due after more than one year	2022	2021
	£	£
Bank loans	98,942	161,204

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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

7 Loans to directors

	Brought Forward £	Advance/ credit £	Repaid £	Carried Forward £
Jacek Maklakiewicz Beneficial loan	(676)	139,989	-	139,313
	<u>(676)</u>	<u>139,989</u>	<u>-</u>	<u>139,313</u>

A beneficial loan was provided to one of the Directors and was outstanding at the year end. The official rate of interest has been charged on this loan.

The loan is included within Other Debtors in the accounts.

8 Controlling party

The ultimate controlling party is DNA-PLAY LTD.

The company is owned by DNA-PLAY LTD who own 100% of the company's share capital.

9 Average number of employees

During the year the average number of employees was 1 (2021: 0).

