

REGISTERED NUMBER: 04641351 (England and Wales)

DUNN LANDSCAPES LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2018

Bevan Buckland LLP
Chartered Accountants
Langdon House
Langdon Road
SA1 Swansea Waterfront
Swansea
SA1 8QY

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FOR THE YEAR ENDED 31 MAY 2018**

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DUNN LANDSCAPES LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MAY 2018

DIRECTOR: G I Dunn

SECRETARY: Mrs A Dunn

REGISTERED OFFICE: Stavel Dene
Llanrhidian
Gower
Swansea
West Glamorgan
SA3 1EE

REGISTERED NUMBER: 04641351 (England and Wales)

ACCOUNTANTS: Bevan Buckland LLP
Chartered Accountants
Langdon House
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SA1 Swansea Waterfront
Swansea
SA1 8QY

DUNN LANDSCAPES LIMITED (REGISTERED NUMBER: 04641351)

**BALANCE SHEET
31 MAY 2018**

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Tangible assets	4		81,442		85,774
CURRENT ASSETS					
Stocks		18,000		9,500	
Debtors	5	145,298		191,527	
Cash at bank		<u>112,167</u>		<u>48,837</u>	
		275,465		249,864	
CREDITORS					
Amounts falling due within one year	6	<u>142,326</u>		<u>154,882</u>	
NET CURRENT ASSETS			<u>133,139</u>		<u>94,982</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			214,581		180,756
CREDITORS					
Amounts falling due after more than one year	7		(12,265)		(24,214)
PROVISIONS FOR LIABILITIES			<u>(10,870)</u>		<u>(13,387)</u>
NET ASSETS			<u>191,446</u>		<u>143,155</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>191,444</u>		<u>143,153</u>
SHAREHOLDERS' FUNDS			<u>191,446</u>		<u>143,155</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

DUNN LANDSCAPES LIMITED (REGISTERED NUMBER: 04641351)

BALANCE SHEET - continued
31 MAY 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director on 10 November 2018 and were signed by:

G I Dunn - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2018**

1. STATUTORY INFORMATION

Dunn Landscapes Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

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

Tangible fixed assets

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

Plant and machinery etc - 25% reducing balance, 20% reducing balance and 15% reducing balance

Stocks

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

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.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2018

2. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the 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.

Cash at bank and cash in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Provision for liabilities

Provisions are recognised when the company has a present obligation (legal and constructive) from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Functional and Presentation Currency

The company's functional and presentation currency is pounds sterling.

Going Concern

The company continues to adopt the going concern basis in preparing its financial statements.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Trade debtors, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method, less any impairment.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2018

2. ACCOUNTING POLICIES - continued**Basic financial liabilities**

Basic financial liabilities, including trade and other payables, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 23 (2017 - 23) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 June 2017	78,071	6,340	133,593	218,004
Additions	4,400	447	18,695	23,542
Disposals	-	-	(4,800)	(4,800)
At 31 May 2018	<u>82,471</u>	<u>6,787</u>	<u>147,488</u>	<u>236,746</u>
DEPRECIATION				
At 1 June 2017	60,401	4,525	67,304	132,230
Charge for year	4,414	339	20,621	25,374
Eliminated on disposal	-	-	(2,300)	(2,300)
At 31 May 2018	<u>64,815</u>	<u>4,864</u>	<u>85,625</u>	<u>155,304</u>
NET BOOK VALUE				
At 31 May 2018	<u>17,656</u>	<u>1,923</u>	<u>61,863</u>	<u>81,442</u>
At 31 May 2017	<u>17,670</u>	<u>1,815</u>	<u>66,289</u>	<u>85,774</u>

Included in the above are assets held under hire purchase contracts with a Net Book Value of £24,001 (2017 £32,002) on which depreciation of £8,000 (2017 £10,667) has been charged in the year.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2018

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018	2017
	£	£
Trade debtors	141,710	191,527
VAT	3,588	-
	<u>145,298</u>	<u>191,527</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018	2017
	£	£
Hire purchase contracts	11,879	11,426
Trade creditors	90,836	103,291
Tax	26,771	7,667
Social security and other taxes	5,796	9,257
VAT	-	16,274
Directors' loan accounts	569	257
Accrued expenses	6,475	6,710
	<u>142,326</u>	<u>154,882</u>

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2018	2017
	£	£
Hire purchase contracts	<u>12,265</u>	<u>24,214</u>

8. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 May 2018 and 31 May 2017:

	2018	2017
	£	£
G I Dunn		
Balance outstanding at start of year	(257)	(1,275)
Amounts advanced	12,688	78,956
Amounts repaid	(13,000)	(77,938)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(569)</u>	<u>(257)</u>

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR
ON THE UNAUDITED FINANCIAL STATEMENTS OF
DUNN LANDSCAPES LIMITED**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Dunn Landscapes Limited for the year ended 31 May 2018 which comprise the Statement of Income and Retained Earnings, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Dunn Landscapes Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Dunn Landscapes Limited and state those matters that we have agreed to state to the director of Dunn Landscapes Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Dunn Landscapes Limited and its director for our work or for this report.

It is your duty to ensure that Dunn Landscapes Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Dunn Landscapes Limited. You consider that Dunn Landscapes Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Dunn Landscapes Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Bevan Buckland LLP
Chartered Accountants
Langdon House
Langdon Road
SA1 Swansea Waterfront
Swansea
SA1 8QY

10 November 2018

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.