

REGISTERED NUMBER: 05200788 (England and Wales)

Unaudited Financial Statements  
for the Year Ended 31 March 2019  
for  
Active Garden Limited

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for the Year Ended 31 March 2019

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Active Garden Limited

Company Information  
for the Year Ended 31 March 2019

**DIRECTORS:**

Mrs M Smith  
A J Smith

**SECRETARY:**

Mrs M Smith

**REGISTERED OFFICE:**

Brookhouse Farm  
Leys Lane  
Bircher  
Leominster  
Herefordshire  
HR6 0AY

**REGISTERED NUMBER:**

05200788 (England and Wales)

**ACCOUNTANTS:**

Thorne Widgery Accountancy Ltd  
Chartered Accountants  
2 Wyevale Business Park  
Kings Acre  
Hereford  
Herefordshire  
HR4 7BS

**Abridged Balance Sheet**  
**31 March 2019**

	Notes	31.3.19 £	31.3.18 £
<b>FIXED ASSETS</b>			
Intangible assets	4	-	940
Tangible assets	5	<u>31,446</u>	<u>25,308</u>
		<u>31,446</u>	<u>26,248</u>
<b>CURRENT ASSETS</b>			
Stocks		28,200	27,532
Debtors		21,179	49,794
Cash at bank and in hand		<u>196,731</u>	<u>132,900</u>
		246,110	210,226
<b>CREDITORS</b>			
Amounts falling due within one year		<u>(130,461)</u>	<u>(120,224)</u>
<b>NET CURRENT ASSETS</b>		<u>115,649</u>	<u>90,002</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		147,095	116,250
<b>CREDITORS</b>			
Amounts falling due after more than one year		<u>(2,203)</u>	<u>(4,237)</u>
<b>NET ASSETS</b>		<u>144,892</u>	<u>112,013</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		1,000	1,000
Retained earnings		<u>143,892</u>	<u>111,013</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>144,892</u>	<u>112,013</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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)

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

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 March 2019 in accordance with Section 444(2A) of the Companies Act 2006.

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

The financial statements were approved by the Board of Directors on 13 September 2019 and were signed on its behalf by:

Mrs M Smith - Director

Notes to the Financial Statements  
for the Year Ended 31 March 2019

1. **STATUTORY INFORMATION**

Active Garden 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 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.

The transition to FRS 102 Section 1A small entities has resulted in a small number of changes in accounting policies to those used previously. The nature of these changes has had no impact on the figures for the comparative period.

**Turnover**

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

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Development costs are being amortised evenly over their estimated useful life of nil years.

**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	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on cost
Computer equipment	- 15% on 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 March 2019

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2018 - 3 ) .

4. INTANGIBLE FIXED ASSETS

	Totals £
<b>COST</b>	
At 1 April 2018	
and 31 March 2019	7,719
<b>AMORTISATION</b>	
At 1 April 2018	6,779
Amortisation for year	940
At 31 March 2019	7,719
<b>NET BOOK VALUE</b>	
At 31 March 2019	-
At 31 March 2018	940

5. TANGIBLE FIXED ASSETS

	Totals £
<b>COST</b>	
At 1 April 2018	47,494
Additions	15,283
At 31 March 2019	62,777
<b>DEPRECIATION</b>	
At 1 April 2018	22,186
Charge for year	9,145
At 31 March 2019	31,331
<b>NET BOOK VALUE</b>	
At 31 March 2019	31,446
At 31 March 2018	25,308

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.