

REGISTERED NUMBER: 05526144 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 March 2017

for

Arun Landscapes Limited

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for the Year Ended 31 March 2017

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DIRECTORS:

J Steele-Sargent
Ms M Farrow

SECRETARY:

Ms M Farrow

REGISTERED OFFICE:

267 North Stoke
Amberley
Arundel
West Sussex
BN18 9LS

REGISTERED NUMBER:

05526144 (England and Wales)

ACCOUNTANTS:

Howard Smith & Co Limited
Chartered Accountants
1 & 2 Hillbrow House
Linden Drive
Liss
Hampshire
GU33 7RJ

Balance Sheet
31 March 2017

	Notes	31.3.17 £	£	31.3.16 £	£
FIXED ASSETS					
Tangible assets	4		22,003		18,770
CURRENT ASSETS					
Stocks		4,000		14,603	
Debtors	5	204,195		231,717	
Cash at bank		<u>1,943</u>		<u>19,518</u>	
		210,138		265,838	
CREDITORS					
Amounts falling due within one year	6	<u>63,383</u>		<u>112,661</u>	
NET CURRENT ASSETS			<u>146,755</u>		<u>153,177</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			168,758		171,947
CREDITORS					
Amounts falling due after more than one year	7		(13,703)		(18,769)
PROVISIONS FOR LIABILITIES			<u>(1,974)</u>		<u>(1,126)</u>
NET ASSETS			<u><u>153,081</u></u>		<u><u>152,052</u></u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>153,079</u>		<u>152,050</u>
SHAREHOLDERS' FUNDS			<u><u>153,081</u></u>		<u><u>152,052</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2017 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 of Part 15 of the Companies Act 2006 relating to small companies.

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 18 December 2017 and were signed on its behalf by:

J Steele-Sargent - Director

Notes to the Financial Statements
for the Year Ended 31 March 2017

1. **STATUTORY INFORMATION**

Arun 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 represents the value of services provided (net of value added tax).

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks

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

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

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 2017

2. **ACCOUNTING POLICIES - continued**

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

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 6 .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2016	52,906	50,494	3,190	106,590
Additions	358	8,750	1,459	10,567
At 31 March 2017	53,264	59,244	4,649	117,157
DEPRECIATION				
At 1 April 2016	49,818	35,509	2,493	87,820
Charge for year	861	5,934	539	7,334
At 31 March 2017	50,679	41,443	3,032	95,154
NET BOOK VALUE				
At 31 March 2017	2,585	17,801	1,617	22,003
At 31 March 2016	3,088	14,985	697	18,770

Notes to the Financial Statements - continued
for the Year Ended 31 March 2017

4. **TANGIBLE FIXED ASSETS - continued**

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

	Motor vehicles £
COST	
At 1 April 2016	12,500
Additions	8,750
At 31 March 2017	<u>21,250</u>
DEPRECIATION	
At 1 April 2016	3,125
Charge for year	4,531
At 31 March 2017	<u>7,656</u>
NET BOOK VALUE	
At 31 March 2017	<u>13,594</u>
At 31 March 2016	<u>9,375</u>

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

	31.3.17 £	31.3.16 £
Trade debtors	4,361	29,044
Directors' current accounts	199,066	199,067
Tax	768	3,606
	<u>204,195</u>	<u>231,717</u>

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

	31.3.17 £	31.3.16 £
Bank loans and overdrafts	11,103	17,990
Other loans	952	12,388
Hire purchase contracts	7,490	3,842
Trade creditors	9,384	42,896
Tax	-	6,417
Social security and other taxes	4,401	10,577
VAT	25,416	16,507
Other creditors	1,387	-
Accrued expenses	3,250	2,044
	<u>63,383</u>	<u>112,661</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2017

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

	31.3.17	31.3.16
	£	£
Bank loans - 1-2 years	6,211	5,534
Bank loans - 2-5 years	-	5,750
Hire purchase contracts	7,492	7,485
	<u>13,703</u>	<u>18,769</u>

8. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to directors subsisted during the years ended 31 March 2017 and 31 March 2016:

	31.3.17	31.3.16
	£	£
J Steele-Sargent		
Balance outstanding at start of year	152,725	155,090
Amounts advanced	2,795	5,400
Amounts repaid	(2,795)	(7,765)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>152,725</u>	<u>152,725</u>
Ms M Farrow		
Balance outstanding at start of year	46,342	48,706
Amounts advanced	721	1,945
Amounts repaid	(722)	(4,309)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>46,341</u>	<u>46,342</u>

9. **ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is J Steele-Sargent.

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.