

**REGISTERED NUMBER: 05965348 (England and Wales)**

**CARTER LANDSCAPES LIMITED**

**Unaudited Financial Statements**

**for the Year Ended 31 October 2019**

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for the year ended 31 October 2019**

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**CARTER LANDSCAPES LIMITED**

**Company Information  
for the year ended 31 October 2019**

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**DIRECTORS:**

M R Carter  
A Carter

**REGISTERED OFFICE:**

1 Hands Paddock  
Newbold On Stour  
Stratford-upon-Avon  
Warwickshire  
CV37 8UD

**REGISTERED NUMBER:**

05965348 (England and Wales)

**ACCOUNTANTS:**

Haines Watts Worcester Limited  
Chartered Accountants  
Suite 1A  
Shire Business Park  
Wainwright Road  
Worcester  
WR4 9FA

**Chartered Accountants' Report to the Board of Directors  
on the Unaudited Financial Statements of  
Carter Landscapes Limited**

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**The following reproduces the text of the report prepared for the directors 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 Statement of Comprehensive Income and certain other primary statements and the Report of the Directors 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 Carter Landscapes Limited for the year ended 31 October 2019 which comprise the Statement of Comprehensive Income, 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 Board of Directors of Carter Landscapes Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Carter Landscapes Limited and state those matters that we have agreed to state to the Board of Directors of Carter Landscapes Limited, as a body, 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 Carter Landscapes Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Carter 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 Carter Landscapes Limited. You consider that Carter 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 Carter 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.

Haines Watts Worcester Limited  
Chartered Accountants  
Suite 1A  
Shire Business Park  
Wainwright Road  
Worcester  
WR4 9FA

22 July 2020

**CARTER LANDSCAPES LIMITED (REGISTERED NUMBER: 05965348)**

**Balance Sheet  
31 October 2019**

	Notes	2019 £	2018 £
<b>FIXED ASSETS</b>			
Intangible assets	4	-	-
Tangible assets	5	<u>82,109</u>	<u>73,953</u>
		<u>82,109</u>	<u>73,953</u>
<b>CURRENT ASSETS</b>			
Stocks	6	250	250
Debtors	7	51,241	39,526
Cash at bank and in hand		<u>35,358</u>	<u>48,978</u>
		86,849	88,754
<b>CREDITORS</b>			
Amounts falling due within one year	8	<u>(76,128)</u>	<u>(108,115)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>10,721</u>	<u>(19,361)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		92,830	54,592
<b>CREDITORS</b>			
Amounts falling due after more than one year	9	(4,236)	(13,843)
<b>PROVISIONS FOR LIABILITIES</b>		<u>(15,601)</u>	<u>(14,051)</u>
<b>NET ASSETS</b>		<u>72,993</u>	<u>26,698</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100	100
Retained earnings		<u>72,893</u>	<u>26,598</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>72,993</u>	<u>26,698</u>

The notes form part of these financial statements

**Balance Sheet - continued**  
**31 October 2019**

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 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
- (b) 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.

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

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

The financial statements were approved by the Board of Directors and authorised for issue on 22 July 2020 and were signed on its behalf by:

M R Carter - Director

**Notes to the Financial Statements  
for the year ended 31 October 2019**

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**1. STATUTORY INFORMATION**

Carter 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 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.

**Turnover**

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

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2007, is being amortised evenly over its estimated useful life of five years.

**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.

**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
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% 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.

**Notes to the Financial Statements - continued**  
**for the year ended 31 October 2019**

**2. ACCOUNTING POLICIES - continued****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.

**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.

**Going concern**

The financial statements have been prepared on a going concern basis and no material uncertainties exist that impact on the company's ability to trade.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 10 (2018 - 10) .

**4. INTANGIBLE FIXED ASSETS**

	Goodwill
	£
<b>COST</b>	
At 1 November 2018	
and 31 October 2019	<u>20,000</u>
<b>AMORTISATION</b>	
At 1 November 2018	
and 31 October 2019	<u>20,000</u>
<b>NET BOOK VALUE</b>	
At 31 October 2019	<u>-</u>
At 31 October 2018	<u>-</u>



Notes to the Financial Statements - continued  
for the year ended 31 October 2019

## 5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 November 2018	100,754	2,023	92,577	195,354
Additions	21,322	797	14,757	36,876
Disposals	(21,866)	-	-	(21,866)
At 31 October 2019	<u>100,210</u>	<u>2,820</u>	<u>107,334</u>	<u>210,364</u>
<b>DEPRECIATION</b>				
At 1 November 2018	61,483	983	58,935	121,401
Charge for year	15,450	256	8,411	24,117
Eliminated on disposal	(17,263)	-	-	(17,263)
At 31 October 2019	<u>59,670</u>	<u>1,239</u>	<u>67,346</u>	<u>128,255</u>
<b>NET BOOK VALUE</b>				
At 31 October 2019	<u>40,540</u>	<u>1,581</u>	<u>39,988</u>	<u>82,109</u>
At 31 October 2018	<u>39,271</u>	<u>1,040</u>	<u>33,642</u>	<u>73,953</u>

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

	Motor vehicles £
<b>COST</b>	
At 1 November 2018 and 31 October 2019	<u>48,738</u>
<b>DEPRECIATION</b>	
At 1 November 2018	23,576
Charge for year	<u>6,291</u>
At 31 October 2019	<u>29,867</u>
<b>NET BOOK VALUE</b>	
At 31 October 2019	<u>18,871</u>
At 31 October 2018	<u>25,162</u>

## 6. STOCKS

	2019 £	2018 £
Stocks	<u>250</u>	<u>250</u>

Notes to the Financial Statements - continued  
for the year ended 31 October 2019

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

	2019	2018
	£	£
Trade debtors	22,398	7,972
VAT	-	5,587
Accrued income	28,843	25,967
	<u>51,241</u>	<u>39,526</u>

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

	2019	2018
	£	£
Hire purchase contracts	6,275	8,207
Trade creditors	27,849	79,704
Tax	22,669	4,160
Social security and other taxes	4,331	2,889
VAT	3,754	-
Other creditors	10,504	2,731
Directors' current accounts	254	9,932
Accruals and deferred income	492	492
	<u>76,128</u>	<u>108,115</u>

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

	2019	2018
	£	£
Hire purchase contracts	<u>4,236</u>	<u>13,843</u>

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.