

REGISTERED NUMBER: 05965348 (England and Wales)

CARTER LANDSCAPES LIMITED

Unaudited Financial Statements for the Year Ended 31 October 2021

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for the year ended 31 October 2021

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CARTER LANDSCAPES LIMITED

Company Information
for the year ended 31 October 2021

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
Saggar House
Princes Drive
Worcester
Worcestershire
WR1 2PG

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

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 2021 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
Saggar House
Princes Drive
Worcester
Worcestershire
WR1 2PG

Date:

CARTER LANDSCAPES LIMITED (REGISTERED NUMBER: 05965348)

Balance Sheet
31 October 2021

	Notes	£	2021 £	£	2020 £
Fixed assets					
Intangible assets	4		-		-
Tangible assets	5		<u>47,885</u>		<u>66,343</u>
			<u>47,885</u>		<u>66,343</u>
Current assets					
Stocks	6	300		250	
Debtors	7	19,917		14,027	
Cash at bank		<u>20,820</u>		<u>90,896</u>	
		41,037		105,173	
Creditors					
Amounts falling due within one year	8	<u>38,342</u>		<u>65,835</u>	
Net current assets			<u>2,695</u>		<u>39,338</u>
Total assets less current liabilities			<u>50,580</u>		<u>105,681</u>
Creditors					
Amounts falling due after more than one year	9		(9,254)		(50,000)
Provisions for liabilities			<u>(9,873)</u>		<u>(12,611)</u>
Net assets			<u>31,453</u>		<u>43,070</u>
Capital and reserves					
Called up share capital			100		100
Retained earnings			<u>31,353</u>		<u>42,970</u>
Shareholders' funds			<u>31,453</u>		<u>43,070</u>

The notes form part of these financial statements

Balance Sheet - continued

31 October 2021

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2021 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
- (b) 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.

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 6 July 2022 and were signed on its behalf by:

M R Carter - Director

Notes to the Financial Statements
for the year ended 31 October 2021

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.

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 2021

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 5 (2020 - 4) .

Notes to the Financial Statements - continued
for the year ended 31 October 2021

4. **Intangible fixed assets**

	Goodwill £
Cost	
At 1 November 2020 and 31 October 2021	<u>20,000</u>
Amortisation	
At 1 November 2020 and 31 October 2021	<u>20,000</u>
Net book value	
At 31 October 2021	<u>-</u>
At 31 October 2020	<u>-</u>

5. **Tangible fixed assets**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
Cost				
At 1 November 2020	98,228	3,600	106,934	208,762
Additions	-	207	10,719	10,926
Disposals	-	-	(24,200)	(24,200)
At 31 October 2021	<u>98,228</u>	<u>3,807</u>	<u>93,453</u>	<u>195,488</u>
Depreciation				
At 1 November 2020	66,359	1,593	74,467	142,419
Charge for year	16,604	278	6,759	23,641
Eliminated on disposal	-	-	(18,457)	(18,457)
At 31 October 2021	<u>82,963</u>	<u>1,871</u>	<u>62,769</u>	<u>147,603</u>
Net book value				
At 31 October 2021	<u>15,265</u>	<u>1,936</u>	<u>30,684</u>	<u>47,885</u>
At 31 October 2020	<u>31,869</u>	<u>2,007</u>	<u>32,467</u>	<u>66,343</u>

Notes to the Financial Statements - continued
for the year ended 31 October 2021

5. **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 November 2020 and 31 October 2021	<u>48,738</u>
Depreciation	
At 1 November 2020	34,584
Charge for year	<u>3,539</u>
At 31 October 2021	<u>38,123</u>
Net book value	
At 31 October 2021	<u>10,615</u>
At 31 October 2020	<u>14,154</u>

6. **Stocks**

	2021 £	2020 £
Stocks	<u>300</u>	<u>250</u>

7. **Debtors: amounts falling due within one year**

	2021 £	2020 £
Trade debtors	1,116	1,592
Prepayments	508	580
Accrued income	<u>18,293</u>	<u>11,855</u>
	<u>19,917</u>	<u>14,027</u>

8. **Creditors: amounts falling due within one year**

	2021 £	2020 £
Hire purchase contracts	-	4,236
Trade creditors	9,504	29,993
Tax	16,697	10,986
Social security and other taxes	1,567	5,058
VAT	8,643	12,135
Other creditors	381	3,045
Directors' current accounts	1,327	159
Accruals and deferred income	<u>223</u>	<u>223</u>
	<u>38,342</u>	<u>65,835</u>

Notes to the Financial Statements - continued
for the year ended 31 October 2021

9. **Creditors: amounts falling due after more than one year**

	2021	2020
	£	£
Bank loans - 1-2 years	<u>9,254</u>	<u>50,000</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.