

CARTER LANDSCAPES LIMITED

Unaudited Financial Statements for the Year Ended 31 October 2022

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for the year ended 31 October 2022

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CARTER LANDSCAPES LIMITED

Company Information
for the year ended 31 October 2022

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 Birmingham LLP
5 - 6 Greenfield Crescent
Edgbaston
Birmingham
B15 3BE

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 2022 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 Birmingham LLP
5 - 6 Greenfield Crescent
Edgbaston
Birmingham
B15 3BE

Date:

Balance Sheet
31 October 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Intangible assets	4		-		-
Tangible assets	5		<u>30,754</u>		<u>47,885</u>
			30,754		47,885
Current assets					
Stocks	6	300		300	
Debtors	7	14,465		19,917	
Cash at bank		<u>16,792</u>		<u>20,820</u>	
		31,557		41,037	
Creditors					
Amounts falling due within one year	8	<u>41,460</u>		<u>38,342</u>	
Net current (liabilities)/assets			(9,903)		2,695
Total assets less current liabilities			20,851		50,580
Creditors					
Amounts falling due after more than one year	9		(3,687)		(9,254)
Provisions for liabilities			(5,843)		(9,873)
Net assets			<u>11,321</u>		<u>31,453</u>
Capital and reserves					
Called up share capital			100		100
Retained earnings			<u>11,221</u>		<u>31,353</u>
Shareholders' funds			<u>11,321</u>		<u>31,453</u>

Balance Sheet - continued
31 October 2022

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2022 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 26 April 2023 and were signed on its behalf by:

M R Carter - Director

Notes to the Financial Statements
for the year ended 31 October 2022

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.

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.

Notes to the Financial Statements - continued
for the year ended 31 October 2022

2. **Accounting policies - continued**

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 4 (2021 - 5) .

4. **Intangible fixed assets**

Goodwill
£

Cost

At 1 November 2021
and 31 October 2022

20,000

Amortisation

At 1 November 2021
and 31 October 2022

20,000

Net book value

At 31 October 2022
At 31 October 2021

-
-

5. **Tangible fixed assets**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
Cost				
At 1 November 2021	98,228	3,807	93,453	195,488
Additions	-	856	-	856
At 31 October 2022	<u>98,228</u>	<u>4,663</u>	<u>93,453</u>	<u>196,344</u>
Depreciation				
At 1 November 2021	82,963	1,871	62,769	147,603
Charge for year	12,499	419	5,069	17,987
At 31 October 2022	<u>95,462</u>	<u>2,290</u>	<u>67,838</u>	<u>165,590</u>
Net book value				
At 31 October 2022	<u>2,766</u>	<u>2,373</u>	<u>25,615</u>	<u>30,754</u>
At 31 October 2021	<u>15,265</u>	<u>1,936</u>	<u>30,684</u>	<u>47,885</u>

Notes to the Financial Statements - continued
for the year ended 31 October 2022

5. **Tangible fixed assets - continued**

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

	Motor vehicles £
Cost	
At 1 November 2021 and 31 October 2022	<u>48,738</u>
Depreciation	
At 1 November 2021	38,123
Charge for year	1,577
At 31 October 2022	<u>39,700</u>
Net book value	
At 31 October 2022	<u>9,038</u>
At 31 October 2021	<u>10,615</u>

6. **Stocks**

	2022 £	2021 £
Stocks	<u>300</u>	<u>300</u>

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

	2022 £	2021 £
Trade debtors	7,356	1,116
Prepayments	567	508
Accrued income	6,542	18,293
	<u>14,465</u>	<u>19,917</u>

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

	2022 £	2021 £
Trade creditors	9,096	9,504
Tax	16,426	16,697
Social security and other taxes	4,644	1,567
VAT	3,254	8,643
Other creditors	5,553	381
Directors' current accounts	2,264	1,327
Accruals and deferred income	223	223
	<u>41,460</u>	<u>38,342</u>

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

	2022 £	2021 £
Bank loans - 1-2 years	<u>3,687</u>	<u>9,254</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.