REGISTERED NUMBER: 08177661 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 August 2019

for

4D Garden Design And Construction Ltd

Contents of the Financial Statements
for the Year Ended 31 August 2019

Company Information
for the Year Ended 31 August 2019

DIRECTOR:	I W Murray
SECRETARY:	Ms R Corfield
REGISTERED OFFICE:	38-40 New Court Way Ormskirk L39 2YT
REGISTERED NUMBER:	08177661 (England and Wales)
ACCOUNTANTS:	Big Hand 4 Business www.bighandgroup.com

Balance Sheet
31 August 2019

	Notes	31.8.19 £	£	31.8.18 £	£
FIXED ASSETS					
Tangible assets	4		12,836		16,045
CURRENT ASSETS					
Stocks		56,039		1,720	
Debtors	5	2,706		23,104	
Cash at bank		8,913		15,519	
		67,658		40,343	
CREDITORS					
Amounts falling due within one year	6	19,617		6,380	
NET CURRENT ASSETS			48,041		33,963
TOTAL ASSETS LESS CURRENT LIABILITIES			60,877		50,008
CAPITAL AND RESERVES					
Called up share capital			2		2
Capital redemption reserve			12,724		12,724
Retained earnings			48,151		37,282
			60,877		50,008

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

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

The director acknowledges his 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 Income Statement has not been delivered.

The financial statements were approved by the director on 29 May 2020 and were signed by:

I W Murray - Director

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

1. STATUTORY INFORMATION

4D Garden Design And Construction Ltd 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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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.

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.

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3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 6 (2018 - 5) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 September 2018 and 31 August 2019	22,632
DEPRECIATION	
At 1 September 2018	6,587
Charge for year	3,209
At 31 August 2019	9,796
NET BOOK VALUE	
At 31 August 2019	12,836
At 31 August 2018	16,045

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.19	31.8.18
	£	£
Trade debtors	-	19,324
Other debtors	2,706	3,780
	2,706	23,104

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.19	31.8.18
	£	£
Hire purchase contracts	-	2,996
Taxation and social security	17,961	2,834
Other creditors	1,656	550
	19,617	6,380