

**CEDAR LANDSCAPES (SURREY) LTD  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023**

**CEDAR LANDSCAPES (SURREY) LTD**  
**Financial Statements**  
**For The Year Ended 30 April 2023**

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**CEDAR LANDSCAPES (SURREY) LTD**  
**Balance Sheet**  
**As At 30 April 2023**

Registered number: 08472755

		2023		2022	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Intangible Assets	4		180,000		180,000
Tangible Assets	5		59,706		41,226
			<u>239,706</u>		<u>221,226</u>
<b>CURRENT ASSETS</b>					
Debtors	6	47,131		43,330	
Cash at bank and in hand		<u>63,000</u>		<u>117,355</u>	
		110,131		160,685	
<b>Creditors: Amounts Falling Due Within One Year</b>	7	<u>(181,812 )</u>		<u>(191,821 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>(71,681 )</u>		<u>(31,136 )</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>168,025</u>		<u>190,090</u>
<b>PROVISIONS FOR LIABILITIES</b>					
Deferred Taxation			<u>(11,143 )</u>		<u>(7,587 )</u>
<b>NET ASSETS</b>			<u>156,882</u>		<u>182,503</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		100		100
Profit and Loss Account			<u>156,782</u>		<u>182,403</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>156,882</u>		<u>182,503</u>

**CEDAR LANDSCAPES (SURREY) LTD**  
**Balance Sheet (continued)**  
**As At 30 April 2023**

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For the year ending 30 April 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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J Van-Raalte

Director

29/01/2024

The notes on pages 3 to 5 form part of these financial statements.

**CEDAR LANDSCAPES (SURREY) LTD**  
**Notes to the Financial Statements**  
**For The Year Ended 30 April 2023**

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**1. General Information**

CEDAR LANDSCAPES (SURREY) LTD is a private company, limited by shares, incorporated in England & Wales, registered number 08472755 . The registered office is Springwood Copse, Brighton Road, Godalming, Surrey, GU7 1NS.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**2.3. Intangible Fixed Assets and Amortisation - Goodwill**

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of .... years.

**2.4. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% on reducing balance
Motor Vehicles	20% on reducing balance

**2.5. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 14 (2022: 13)

**CEDAR LANDSCAPES (SURREY) LTD**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2023**

**4. Intangible Assets**

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
As at 1 May 2022	180,000
As at 30 April 2023	180,000
<b>Net Book Value</b>	
As at 30 April 2023	180,000
As at 1 May 2022	180,000

**5. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 May 2022	24,692	101,258	125,950
Additions	4,917	47,032	51,949
Disposals	-	(18,542 )	(18,542 )
As at 30 April 2023	29,609	129,748	159,357
<b>Depreciation</b>			
As at 1 May 2022	15,573	69,151	84,724
Provided during the period	2,808	12,119	14,927
As at 30 April 2023	18,381	81,270	99,651
<b>Net Book Value</b>			
As at 30 April 2023	11,228	48,478	59,706
As at 1 May 2022	9,119	32,107	41,226

**6. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	47,131	42,170
Other debtors	-	1,160
	47,131	43,330

**CEDAR LANDSCAPES (SURREY) LTD**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2023**

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**7. Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	26,000	20,042
Bank loans and overdrafts	16,700	20,000
Corporation tax	-	10,392
Social security and other taxes	6,851	6,948
VAT	26,187	28,882
Net wages	-	19,178
Accrued expenses	2,000	2,000
Director's loan account	104,074	84,379
	<u>181,812</u>	<u>191,821</u>

**8. Share Capital**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	<u>100</u>	<u>100</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.