

Company Registration No. 09021437 (England and Wales)

**THE BIG GREEN LEAF COMPANY LIMITED**  
**REPORT AND UNAUDITED FINANCIAL**  
**STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2017**

THURSDAY



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# THE BIG GREEN LEAF COMPANY LIMITED

## COMPANY INFORMATION

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<b>Directors</b>	Mrs Heather Richards Mr Greg Richards
<b>Company number</b>	09021437
<b>Registered office</b>	Hornshill House Guilford Road Rudgwick Horsham West Sussex RH12 3BH
<b>Accountants</b>	RSM UK Tax and Accounting Limited Chartered Accountants 3rd Floor Portland 25 High Street Crawley West Sussex RH10 1BG
<b>Bankers</b>	HSBC Bank PLC 54 Clarence Street Kingston Upon Thames Surrey KT1 1NS

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# THE BIG GREEN LEAF COMPANY LIMITED

## DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2017

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The directors present their annual report and financial statements for the year ended 31 March 2017.

### Principal activities

The principal activity of the company continued to be that of the provision of services in Landscape Gardening.

### Directors

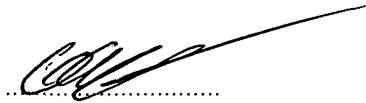
The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Mrs Heather Richards

Mr Greg Richards

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board



Mr Greg Richards

Director

11/06/2017

# ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS OF THE BIG GREEN LEAF COMPANY LIMITED ON THE UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

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In order to assist you to fulfil your duties under the Companies Act 2006 ("the Act"), we prepared for your approval the financial statements of The Big Green Leaf Company Limited which comprise the Statement of Total Comprehensive Income, the Statement Of Financial Position and the related notes in accordance with the financial reporting framework set out therein 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 at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of The Big Green Leaf Company Limited, as a body, in accordance with the terms of our engagement letter dated 23 January 2017. Our work has been undertaken solely to prepare for your approval the financial statements of The Big Green Leaf Company Limited and state those matters that we have agreed to state to them in accordance with ICAEW Technical Release 07/16 AAF. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights against RSM UK Tax and Accounting Limited for any purpose or in any context. Any party other than the Board of Directors which obtains access to this report or a copy and chooses to rely on this report (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Tax and Accounting Limited will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

It is your duty to ensure that The Big Green Leaf Company 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 The Big Green Leaf Company Limited under the Act. You consider that The Big Green Leaf Company 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 The Big Green Leaf Company 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.

*RSM UK Tax & Accounting Ltd*

RSM UK Tax and Accounting Limited  
Chartered Accountants  
3rd Floor  
Portland  
25 High Street  
Crawley  
West Sussex  
RH10 1BG

*5 June 2017*

# THE BIG GREEN LEAF COMPANY LIMITED

## STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2017

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	Notes	2017 £	2016 £
Turnover		166,063	71,458
Cost of sales		(73,274)	(10,558)
<b>Gross profit</b>		<u>92,789</u>	<u>60,900</u>
Administrative expenses		(51,009)	(34,250)
<b>Operating profit</b>		<u>41,780</u>	<u>26,650</u>
Interest receivable and similar income		1	-
<b>Profit before taxation</b>		<u>41,781</u>	<u>26,650</u>
Taxation	4	(8,396)	(5,363)
<b>Profit for the financial year</b>		<u><u>33,385</u></u>	<u><u>21,287</u></u>

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**THE BIG GREEN LEAF COMPANY LIMITED****STATEMENT OF FINANCIAL POSITION****AS AT 31 MARCH 2017**

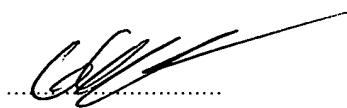
	Notes	2017 £	£	2016 £	£
<b>Current assets</b>					
Debtors	5	18,229		-	
Cash at bank and in hand		2,973		1,161	
		<u>21,202</u>		<u>1,161</u>	
<b>Creditors: amounts falling due within one year</b>	6	<u>(16,516)</u>		<u>(1,060)</u>	
<b>Net current assets</b>			<u>4,686</u>		<u>101</u>
<b>Capital and reserves</b>					
Called up share capital	7		100		100
Profit and loss reserves			4,586		1
<b>Total equity</b>			<u>4,686</u>		<u>101</u>

For the financial year ended 31 March 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and the members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board of directors and authorised for issue on 11/06/2017 and are signed on its behalf by:

  
 .....  
 Mr Greg Richards  
 Director

# THE BIG GREEN LEAF COMPANY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

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### 1 Accounting policies

#### **Company information**

The Big Green Leaf Company Limited is a private company limited by shares incorporated in England and Wales. The registered office is Hornhill House Guilford Road, Rudgwick, Horsham, West Sussex, RH12 3BH.

#### **Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

These financial statements are the first financial statements of The Big Green Leaf Company Limited prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102). The financial statements of The Big Green Leaf Company Limited for the year ended 31 March 2016 were prepared in accordance with previous UK GAAP.

Some of the FRS 102 recognition, measurement, presentation and disclosure requirements and accounting policy choices differ from previous UK GAAP. Consequently, the directors have amended certain accounting policies to comply with FRS 102. The directors have also taken advantage of certain exemptions from the requirements of FRS 102 permitted by FRS 102 Chapter 35 'Transition to this FRS'.

The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

#### **Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT.

#### **Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include trade and other debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at cost minus repayments and any provisions for impairment. Current instruments are stated at the lower of cost and net realisable value.

# THE BIG GREEN LEAF COMPANY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

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### 1 Accounting policies (Continued)

#### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

#### **Basic financial liabilities**

Basic financial liabilities, including trade and other creditors, and bank loans, are initially recognised at transaction price and are subsequently carried at cost minus repayments and any provisions for impairment.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

#### **Equity instruments**

Equity instruments issued by the company are recorded at the fair value of proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

#### **Taxation**

The tax expense represents the sum of the current tax expense and deferred tax expense. Current tax assets are recognised when tax paid exceeds the tax payable.

Current and deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited to other comprehensive income or equity, when the tax follows the transaction or event it relates to and is also charged or credited to other comprehensive income, or equity.

Current tax assets and current tax liabilities and deferred tax assets and deferred tax liabilities are offset, if and only if, there is a legally enforceable right to set off the amounts and the entity intends either to settle on the net basis or to realise the asset and settle the liability simultaneously.

Current tax is based on taxable profit for the year. Current tax assets and liabilities are measured using tax rates that have been enacted or substantively enacted by the reporting period.

Deferred tax is calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled based on tax rates that have been enacted or substantively enacted by the reporting date.

Deferred tax liabilities are recognised in respect of all timing differences that exist at the reporting date. Timing differences are differences between taxable profits and total comprehensive income that arise from the inclusion of income and expenses in tax assessments in different periods from their recognition in the financial statements. Deferred tax assets are recognised only to the extent that it is probable that they will be recovered by the reversal of deferred tax liabilities or other future taxable profits.

#### **Leases**

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease asset are consumed.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 2 (2016 - 2).



# THE BIG GREEN LEAF COMPANY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

### 3 Directors' remuneration

	2017 £	2016 £
Remuneration paid to directors	16,200	11,544

Dividends totalling £28,800 (2016 - £21,286) were paid in the year in respect of shares held by the company's directors.

### 4 Taxation

	2017 £	2016 £
<b>Current tax</b>		
UK corporation tax on profits for the current period	8,396	5,363

The total tax charge for the year included in the income statement can be reconciled to the profit before tax multiplied by the standard rate of tax as follows:

	2017 £	2016 £
Profit before taxation	41,781	26,650
Expected tax charge based on the standard rate of corporation tax in the UK of 20.00% (2016: 20.00%)	8,356	5,330
Tax effect of expenses that are not deductible in determining taxable profit	40	33
Taxation for the year	8,396	5,363

### 5 Debtors

	2017 £	2016 £
<b>Amounts falling due within one year:</b>		
Trade debtors	18,229	-

### 6 Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	2,955	-
Corporation tax	8,396	5,363
Other taxation and social security	3,503	-
Other creditors	1,662	(4,303)
	16,516	1,060

# THE BIG GREEN LEAF COMPANY LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

### 7 Called up share capital

	2017	2016
	£	£
Ordinary share capital Issued and fully paid 100 of £1 each	100	100

### 8 Operating lease commitments

#### Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2017	2016
	£	£
Within one year	4,574	-
Between one and five years	9,543	-
	14,117	-