

REGISTERED NUMBER: 09754819 (England and Wales)

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2017
FOR
ASPIRE LANDSCAPING LIMITED**

ASPIRE LANDSCAPING LIMITED (REGISTERED NUMBER: 09754819)

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FOR THE YEAR ENDED 30 SEPTEMBER 2017**

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ASPIRE LANDSCAPING LIMITED

COMPANY INFORMATION FOR THE YEAR ENDED 30 SEPTEMBER 2017

DIRECTOR: Mr AS Poyser

SECRETARY: Mrs K Awdas-Poyser

REGISTERED OFFICE: Shady Hall Farm
Ford Road
Marsh Lane
Sheffield
South Yorkshire
S21 5RE

REGISTERED NUMBER: 09754819 (England and Wales)

ASPIRE LANDSCAPING LIMITED (REGISTERED NUMBER: 09754819)**BALANCE SHEET
30 SEPTEMBER 2017**

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Tangible assets	4		5,435		15,301
CURRENT ASSETS					
Stocks		-		360	
Debtors	5	<u>2,048</u>		<u>4,846</u>	
		2,048		5,206	
CREDITORS					
Amounts falling due within one year	6	<u>17,813</u>		<u>36,572</u>	
NET CURRENT LIABILITIES			<u>(15,765)</u>		<u>(31,366)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(10,330)</u>		<u>(16,065)</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>(10,430)</u>		<u>(16,165)</u>
SHAREHOLDERS' FUNDS			<u>(10,330)</u>		<u>(16,065)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2017 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 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.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 June 2018 and were signed by:

Mr AS Poyser - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2017**

1. STATUTORY INFORMATION

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

This is the first year in which the financial statements have been prepared under FRS 102. There are no material transitional adjustments.

TURNOVER

Revenue comprises the fair value of the sale of services, excluding value added tax. The company provides services to customers under standard terms and conditions. In all cases revenue is recognised when the risks and rewards of ownership are transferred and this is defined to be on completion of landscaping services.

TANGIBLE FIXED ASSETS

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

Plant and machinery	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on cost

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.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2017**

2. ACCOUNTING POLICIES - continued

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.

DEBTORS

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

CREDITORS

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2016 - 3) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 October 2016	7,435	12,000	967	20,402
Additions	-	3,999	-	3,999
Disposals	(6,315)	(12,000)	-	(18,315)
At 30 September 2017	<u>1,120</u>	<u>3,999</u>	<u>967</u>	<u>6,086</u>
DEPRECIATION				
At 1 October 2016	1,859	3,000	242	5,101
Charge for year	1,394	2,042	242	3,678
Eliminated on disposal	(3,253)	(4,875)	-	(8,128)
At 30 September 2017	<u>-</u>	<u>167</u>	<u>484</u>	<u>651</u>
NET BOOK VALUE				
At 30 September 2017	<u>1,120</u>	<u>3,832</u>	<u>483</u>	<u>5,435</u>
At 30 September 2016	<u>5,576</u>	<u>9,000</u>	<u>725</u>	<u>15,301</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade debtors	-	4,846
Other debtors	<u>2,048</u>	<u>-</u>
	<u>2,048</u>	<u>4,846</u>

ASPIRE LANDSCAPING LIMITED (REGISTERED NUMBER: 09754819)

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2017**

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Bank loans and overdrafts	638	4,559
Trade creditors	381	9,067
Taxation and social security	844	6,538
Other creditors	15,950	16,408
	<u>17,813</u>	<u>36,572</u>

7. RELATED PARTY DISCLOSURES

As at 30 September 2017, the company owed Mr A Poyser, director and shareholder, £5,790 (2016: £9,232) on his directors loan account.

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.