

**HATTON GARDEN LANDSCAPES (BUCKS) LTD**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 31 JULY 2021**

**HATTON GARDEN LANDSCAPES (BUCKS) LTD**  
**REGISTERED NUMBER: 09886383**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 JULY 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Intangible assets	4	8,350	9,860
Tangible assets	5	75,931	75,257
		<u>84,281</u>	<u>85,117</u>
<b>Current assets</b>			
Debtors: amounts falling due within one year	6	31,893	22,726
Cash at bank and in hand	7	9,206	-
		<u>41,099</u>	<u>22,726</u>
Creditors: amounts falling due within one year	8	(123,158)	(142,701)
<b>Net current liabilities</b>		<u>(82,059)</u>	<u>(119,975)</u>
<b>Total assets less current liabilities</b>		<u>2,222</u>	<u>(34,858)</u>
<b>Net assets/(liabilities)</b>		<u>2,222</u>	<u>(34,858)</u>
<b>Capital and reserves</b>			
Called up share capital	9	100	100
Profit and loss account		2,122	(34,958)
		<u>2,222</u>	<u>(34,858)</u>

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**HATTON GARDEN LANDSCAPES (BUCKS) LTD**  
**REGISTERED NUMBER: 09886383**

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**STATEMENT OF FINANCIAL POSITION (CONTINUED)**  
**AS AT 31 JULY 2021**

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The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 14 October 2021.

**R J Hatton**

Director

The notes on pages 3 to 9 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2021

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**1. General information**

Hatton Garden Landscapes (Bucks) Limited is a company domiciled in England and Wales, registration number 09886383. The registered office is The Dairy, Manor Courtyard, Aston Sandford, Bucks, HP17 8JB.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

**2.2 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Sale of goods**

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

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**2. Accounting policies (continued)**

**2.3 Operating leases: the Company as lessee**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

**2.4 Interest income**

Interest income is recognised in profit or loss using the effective interest method.

**2.5 Finance costs**

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

**2.6 Borrowing costs**

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

**2.7 Pensions**

**Defined contribution pension plan**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of financial position. The assets of the plan are held separately from the Company in independently administered funds.

**2.8 Taxation**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

**2.9 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.

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**2. Accounting policies (continued)**

**2.10 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.11 Creditors**

Short term 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.

**2.12 Financial instruments**

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

**2.13 Dividends**

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

**3. Employees**

The average monthly number of employees, including directors, during the year was 9 (2020 - 8).

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4. Intangible assets

	Goodwill £
<b>Cost</b>	
At 1 August 2020	15,100
At 31 July 2021	<u>15,100</u>
<b>Amortisation</b>	
At 1 August 2020	5,240
Charge for the year on owned assets	1,510
At 31 July 2021	<u>6,750</u>
<b>Net book value</b>	
At 31 July 2021	<u>8,350</u>
<i>At 31 July 2020</i>	<u>9,860</u>

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## 5. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Office equipment £	Total £
<b>Cost or valuation</b>				
At 1 August 2020	85,479	72,161	2,542	160,182
Additions	4,560	14,048	-	18,608
At 31 July 2021	90,039	86,209	2,542	178,790
<b>Depreciation</b>				
At 1 August 2020	41,517	42,335	1,073	84,925
Charge for the year on owned assets	9,096	8,307	531	17,934
At 31 July 2021	50,613	50,642	1,604	102,859
<b>Net book value</b>				
At 31 July 2021	39,426	35,567	938	75,931
<b>At 31 July 2020</b>	43,962	29,826	1,469	75,257



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**NOTES TO THE FINANCIAL STATEMENTS  
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**6. Debtors**

	2021 £	2020 £
Trade debtors	28,195	19,646
Other debtors	400	-
Prepayments and accrued income	3,298	3,080
	<u>31,893</u>	<u>22,726</u>

**7. Cash and cash equivalents**

	2021 £	2020 £
Cash at bank and in hand	9,206	-
Less: bank overdrafts	-	(14,279)
	<u>9,206</u>	<u>(14,279)</u>

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

	2021 £	2020 £
Bank overdrafts	-	14,279
Bank loans	49,019	60,920
Trade creditors	22,319	29,963
Corporation tax	13,342	-
Other taxation and social security	23,191	14,314
Obligations under finance lease and hire purchase contracts	-	6,897
Other creditors	14,065	15,106
Accruals and deferred income	1,222	1,222
	<u>123,158</u>	<u>142,701</u>

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9. Share capital

	2021 £	2020 £
<b>Allotted, called up and fully paid</b>		
100 (2020 - 100) Ordinary shares of £1.00 each	<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.