REGISTERED NUMBER: 11522742 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

FOR

CURTIS LAWNS & GARDENS LTD

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FOR THE YEAR ENDED 31 DECEMBER 2021

COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2021

DIRECTOR:	J S Curtis
REGISTERED OFFICE:	C/o Melanie Curtis Accountants Ltd 100 Berkshire Place Winnersh Wokingham Berkshire RG41 5RD
REGISTERED NUMBER:	11522742 (England and Wales)
ACCOUNTANTS:	Melanie Curtis Accountants Ltd Chartered Certified Accountants 100 Berkshire Place Winnersh Wokingham Berkshire RG41 5RD

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2021

	Notes	31.12.21 £	£	31.12.20 £	£
FIXED ASSETS					
Tangible assets	4		66,887		12,599
CURRENT ASSETS					
Stocks		35,151		3,500	
Debtors	5	43,644		23,039	
Cash at bank		1,286		48,878	
		80,081		75,417	
CREDITORS					
Amounts falling due within one year	6	89,935		42,859	
NET CURRENT (LIABILITIES)/ASSETS			(9,854)		32,558
TOTAL ASSETS LESS CURRENT LIABILITIES			57,033		45,157
CREDITORS					
Amounts falling due after more than one year	7		(49,950)		(26,500)
PROVISIONS FOR LIABILITIES			(6,983)		(2,394)
NET ASSETS			100		16,263
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			-		16,163
			100		16,263

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 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 notes form part of these financial statements

continued...

STATEMENT OF FINANCIAL POSITION - continued
31 DECEMBER 2021

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 30 September 2022 and were signed by:

J S Curtis - Director

1. **STATUTORY INFORMATION**

Curtis Lawns & Gardens 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.

Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Plant and machinery - 25% red. bal.
Motor Vehicles - 33% red. bal.

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 Statement of Income and Retained Earnings, 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 statement of financial position date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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

The average number of employees during the year was 7 (2020 - NIL) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery	Motor vehicles	Computer equipment	Totals
	£	£	£	£
COST				
At 1 January 2021	15,816	-	2,073	17,889
Additions	48,383	27,997	2,454	78,834
Disposals	(3,000)	-	-	(3,000)
At 31 December 2021	61,199	27,997	4,527	93,723
DEPRECIATION				
At 1 January 2021	4,772	-	518	5,290
Charge for year	14,294	6,999	1,003	22,296
Eliminated on disposal	(750)	-	-	(750)
At 31 December 2021	18,316	6,999	1,521	26,836
NET BOOK VALUE				
At 31 December 2021	42,883	20,998	3,006	66,887
At 31 December 2020	11,044	-	1,555	12,599

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Trade debtors	11,632	10,447
Amounts recoverable on contract	6,358	-
Other debtors	6,300	2,150
Prepayments and accrued income	19,354	10,442
	43,644	23,039

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Bank loans and overdrafts	6,000	3,500
Hire purchase contracts	6,358	-
Trade creditors	9,998	3,050
Social security and other taxes	24,519	21,872
Pension liability	576	225
Other creditors	650	1,464
Directors' loan accounts	40,818	12,748
Accruals and deferred income	1,016	-
	89,935	42,859

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7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.21	31.12.20
	£	£
Bank loans - 2-5 years	20,500	24,000
Bank loans - more than 5 years	-	2,500
Hire purchase contracts	29,450	-
	49,950	26,500