

Unaudited Financial Statements for the Year Ended 30 September 2019

for

AWC Landscapes Ltd

D & A Pearston
Chartered Accountants
73 Stirling Business Centre
Wellgreen Place
Stirling
FK8 2DZ

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for the Year Ended 30 September 2019

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Company Information
for the Year Ended 30 September 2019

DIRECTOR: A Campbell

SECRETARY:

REGISTERED OFFICE: 8 Haig Avenue
Stirling
FK8 1QN

REGISTERED NUMBER: SC577148 (Scotland)

ACCOUNTANTS: D & A Pearston
Chartered Accountants
73 Stirling Business Centre
Wellgreen Place
Stirling
FK8 2DZ

Balance Sheet
30 September 2019

	Notes	30.9.19 £	£	30.9.18 £	£
FIXED ASSETS					
Tangible assets	4		13,852		16,914
CURRENT ASSETS					
Debtors	5	5,070		7,714	
Cash at bank		<u>1,032</u>		<u>839</u>	
		6,102		8,553	
CREDITORS					
Amounts falling due within one year	6	<u>6,669</u>		<u>4,887</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(567)</u>		<u>3,666</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			13,285		20,580
CREDITORS					
Amounts falling due after more than one year	7		<u>13,996</u>		<u>17,827</u>
NET (LIABILITIES)/ASSETS			<u>(711)</u>		<u>2,753</u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			<u>(712)</u>		<u>2,752</u>
SHAREHOLDERS' FUNDS			<u>(711)</u>		<u>2,753</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2019 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)

Balance Sheet - continued
30 September 2019

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 Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 7 July 2020 and were signed by:

A Campbell - Director

Notes to the Financial Statements
for the Year Ended 30 September 2019

1. **STATUTORY INFORMATION**

AWC Landscapes Ltd is a private company, limited by shares, registered in Scotland. 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.

The trading deficit is funded through external funding. The director is confident that the company has sufficient funds to meet its anticipated expenditure whilst the business is developed to a point which is self sustaining. The director considers that it is appropriate that the accounts be prepared on a going concern basis.

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.
Plant and machinery etc - 25% on reducing balance

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2018 - NIL).

Notes to the Financial Statements - continued
for the Year Ended 30 September 2019

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 October 2018	22,552
Additions	<u>1,555</u>
At 30 September 2019	<u>24,107</u>
DEPRECIATION	
At 1 October 2018	5,638
Charge for year	<u>4,617</u>
At 30 September 2019	<u>10,255</u>
NET BOOK VALUE	
At 30 September 2019	<u>13,852</u>
At 30 September 2018	<u>16,914</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.19 £	30.9.18 £
Other debtors	<u>5,070</u>	<u>7,714</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.9.19 £	30.9.18 £
Bank loans and overdrafts	1,297	-
Hire purchase contracts	4,172	3,806
Trade creditors	-	1
Other creditors	<u>1,200</u>	<u>1,080</u>
	<u>6,669</u>	<u>4,887</u>

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

	30.9.19 £	30.9.18 £
Hire purchase contracts	<u>13,996</u>	<u>17,827</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2019

8. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the year ended 30 September 2019 and the period ended 30 September 2018:

	30.9.19 £	30.9.18 £
A Campbell		
Balance outstanding at start of year	-	-
Amounts advanced	5,070	-
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>5,070</u>	<u>-</u>

9. **ULTIMATE CONTROLLING PARTY**

The controlling party is A Campbell.

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.