

**D. K. CHARLES LANDSCAPES AND CONSTRUCTION LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2019**

B & M Dobkin

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D. K. Charles Landscapes And Construction Limited
Unaudited Financial Statements
For The Year Ended 30 April 2019

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D. K. Charles Landscapes And Construction Limited
Balance Sheet
As at 30 April 2019

Registered number: 08479008

		2019		2018	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		24,962		28,025
			<u>24,962</u>		<u>28,025</u>
CURRENT ASSETS					
Debtors	4	19,770		5,416	
Cash at bank and in hand		<u>52,911</u>		<u>16,969</u>	
		72,681		22,385	
Creditors: Amounts Falling Due Within One Year	5	<u>(28,405)</u>		<u>(36,034)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>44,276</u>		<u>(13,649)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>69,238</u>		<u>14,376</u>
Creditors: Amounts Falling Due After More Than One Year	6		<u>(124,522)</u>		<u>(124,910)</u>
NET ASSETS			<u>(55,284)</u>		<u>(110,534)</u>
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Profit and Loss Account			<u>(55,384)</u>		<u>(110,634)</u>
SHAREHOLDERS' FUNDS			<u>(55,284)</u>		<u>(110,534)</u>

D. K. Charles Landscapes And Construction Limited
Balance Sheet (continued)
As at 30 April 2019

For the year ending 30 April 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mrs Teresa Bellchambers

28/01/2020

The notes on pages 3 to 5 form part of these financial statements.

D. K. Charles Landscapes And Construction Limited
Notes to the Financial Statements
For The Year Ended 30 April 2019

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% WDV
Motor Vehicles	25% WDV
Fixtures & Fittings	25% WDV
Computer Equipment	25% WDV

1.4. Leasing and Hire Purchase Contracts

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to profit and loss account as incurred.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

D. K. Charles Landscapes And Construction Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2019

3. Tangible Assets

	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 May 2018	9,902	51,604	2,059	5,125	68,690
Additions	-	-	-	3,445	3,445
As at 30 April 2019	9,902	51,604	2,059	8,570	72,135
Depreciation					
As at 1 May 2018	7,488	29,744	904	2,529	40,665
Provided during the period	603	5,465	289	151	6,508
As at 30 April 2019	8,091	35,209	1,193	2,680	47,173
Net Book Value					
As at 30 April 2019	1,811	16,395	866	5,890	24,962
As at 1 May 2018	2,414	21,860	1,155	2,596	28,025

4. Debtors

	2019	2018
	£	£
Due within one year		
Trade debtors	19,766	5,412
Corporation tax recoverable assets	4	4
	19,770	5,416

5. Creditors: Amounts Falling Due Within One Year

	2019	2018
	£	£
Trade creditors	8,682	25,961
VAT	13,473	6,035
Other creditors	5,000	2,500
Accruals and deferred income	1,250	1,538
	28,405	36,034

D. K. Charles Landscapes And Construction Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2019

6. Creditors: Amounts Falling Due After More Than One Year

	2019	2018
	£	£
Net obligations under finance lease and hire purchase contracts	931	12,083
Directors loan account	123,591	112,827
	<u>124,522</u>	<u>124,910</u>

7. Obligations Under Finance Leases and Hire Purchase

	2019	2018
	£	£
The maturity of these amounts is as follows:		
Amounts Payable:		
Between one and five years	931	12,083
	<u>931</u>	<u>12,083</u>
	<u>931</u>	<u>12,083</u>

8. Share Capital

	2019	2018
Allotted, Called up and fully paid	100	100
	<u>100</u>	<u>100</u>

9. General Information

D. K. Charles Landscapes And Construction Limited is a private company, limited by shares, incorporated in England & Wales, registered number 08479008. The registered office is Trinity Halls, Bryan Road, London, SE16 5HF.

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.