

**D. K. CHARLES LANDSCAPES AND CONSTRUCTION LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2018**

B & M Dobkin

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D. K. Charles Landscapes And Construction Limited
Unaudited Financial Statements
For The Year Ended 30 April 2018

Contents

	Page
Balance Sheet	1—2
Notes to the Financial Statements	3—5

D. K. Charles Landscapes And Construction Limited
Balance Sheet
As at 30 April 2018

Registered number: 08479008

		2018		2017	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		28,025		36,788
			28,025		36,788
CURRENT ASSETS					
Debtors	4	5,416		22,798	
Cash at bank and in hand		16,969		17,735	
		22,385		40,533	
Creditors: Amounts Falling Due Within One Year	5	(36,034)		(38,254)	
NET CURRENT ASSETS (LIABILITIES)			(13,649)		2,279
TOTAL ASSETS LESS CURRENT LIABILITIES			14,376		39,067
Creditors: Amounts Falling Due After More Than One Year	6		(124,910)		(58,586)
NET ASSETS			(110,534)		(19,519)
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Profit and Loss Account			(110,634)		(19,619)
SHAREHOLDERS' FUNDS			(110,534)		(19,519)

D. K. Charles Landscapes And Construction Limited
Balance Sheet (continued)
As at 30 April 2018

For the year ending 30 April 2018 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

28/01/2019

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 2018

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 2018

3. Tangible Assets

	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 May 2017	9,902	51,604	882	3,057	65,445
Additions	-	-	1,177	2,068	3,245
As at 30 April 2018	9,902	51,604	2,059	5,125	68,690
Depreciation					
As at 1 May 2017	6,684	19,791	519	1,663	28,657
Provided during the period	804	9,953	385	866	12,008
As at 30 April 2018	7,488	29,744	904	2,529	40,665
Net Book Value					
As at 30 April 2018	2,414	21,860	1,155	2,596	28,025
As at 1 May 2017	3,218	31,813	363	1,394	36,788

4. Debtors

	2018	2017
	£	£
Due within one year		
Trade debtors	5,412	22,794
Corporation tax recoverable assets	4	4
	5,416	22,798

5. Creditors: Amounts Falling Due Within One Year

	2018	2017
	£	£
Trade creditors	25,961	28,350
Other taxes and social security	-	876
VAT	6,035	7,778
Other creditors	2,500	-
Accruals and deferred income	1,538	1,250
	36,034	38,254

D. K. Charles Landscapes And Construction Limited
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2018

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

	2018	2017
	£	£
Net obligations under finance lease and hire purchase contracts	12,083	25,598
Directors loan account	112,827	32,988
	<u>124,910</u>	<u>58,586</u>

7. Obligations Under Finance Leases and Hire Purchase

	2018	2017
	£	£
The maturity of these amounts is as follows:		
Amounts Payable:		
Between one and five years	12,083	25,598
	<u>12,083</u>	<u>25,598</u>
	<u>12,083</u>	<u>25,598</u>

8. Share Capital

	2018	2017
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.