

**REGISTERED NUMBER: 09947541 (England and Wales)**

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2021**  
**FOR**  
**ABIS GARDEN SERVICES LTD**

CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST JANUARY 2021

---

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Statement of Financial Position</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

---

**ABIS GARDEN SERVICES LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31ST JANUARY 2021**

---

**DIRECTOR:** Mr H Solomons

**REGISTERED OFFICE:** 46 Charnwood Drive  
Thurnby  
Leicester  
Leicestershire  
LE7 9PB

**REGISTERED NUMBER:** 09947541 (England and Wales)

**ACCOUNTANTS:** Watergates Ltd  
109 Coleman Road  
Leicester  
LE5 4LE

STATEMENT OF FINANCIAL POSITION  
31ST JANUARY 2021

	Notes	31/1/21 £	31/1/20 £
<b>FIXED ASSETS</b>			
Tangible assets	4	550	700
<b>CURRENT ASSETS</b>			
Debtors	5	9,048	2,415
Cash at bank and in hand		<u>15,148</u>	<u>4,564</u>
		<b>24,196</b>	<b>6,979</b>
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	6	<u>(16,156)</u>	<u>(2,379)</u>
<b>NET CURRENT ASSETS</b>		<b>8,040</b>	<b>4,600</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>8,590</b>	<b>5,300</b>
<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>	7	<u>(8,000)</u>	<u>-</u>
<b>NET ASSETS</b>		<b>590</b>	<b>5,300</b>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	8	100	100
Retained earnings		<u>490</u>	<u>5,200</u>
<b>SHAREHOLDERS' FUNDS</b>		<b>590</b>	<b>5,300</b>

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

The members have not required the Company to obtain an audit of its financial statements for the year ended 31st January 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.

**STATEMENT OF FINANCIAL POSITION - continued**  
**31ST JANUARY 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 Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 8th November 2021 and were signed by:

Mr H Solomons - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST JANUARY 2021**

---

**1. STATUTORY INFORMATION**

Abis Garden Services 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**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 the cost less estimated residual value of each asset over its estimated useful life.

**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 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.

**3. EMPLOYEES AND DIRECTORS**

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

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST JANUARY 2021

4. TANGIBLE FIXED ASSETS

	Motor vehicles £
<b>COST</b>	
At 1st February 2020 and 31st January 2021	<u>1,000</u>
<b>DEPRECIATION</b>	
At 1st February 2020	300
Charge for year	<u>150</u>
At 31st January 2021	<u>450</u>
<b>NET BOOK VALUE</b>	
At 31st January 2021	<u>550</u>
At 31st January 2020	<u>700</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/1/21 £	31/1/20 £
Trade debtors	6,633	-
Other debtors	<u>2,415</u>	<u>2,415</u>
	<u>9,048</u>	<u>2,415</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/1/21 £	31/1/20 £
Trade creditors	1,796	736
Taxation and social security	1,382	(335)
Other creditors	<u>12,978</u>	<u>1,978</u>
	<u>16,156</u>	<u>2,379</u>

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

	31/1/21 £	31/1/20 £
Other creditors	<u>8,000</u>	<u>-</u>

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31/1/21 £	31/1/20 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST JANUARY 2021

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

The following advances and credits to a director subsisted during the years ended 31st January 2021 and 31st January 2020:

	31/1/21 £	31/1/20 £
<b>Mr H Solomons</b>		
Balance outstanding at start of year	(978)	(580)
Amounts repaid	(12,000)	(398)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(12,978)</u>	<u>(978)</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.