

REGISTERED NUMBER: 06467708 (England and Wales)

EDEN LANDSCAPE GARDENS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2018

Kounnis And Partners Ltd
Chartered Certified Accountants
Sterling House
Fulbourne Road
Walthamstow
London
E17 4EE

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FOR THE YEAR ENDED 31 JANUARY 2018**

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EDEN LANDSCAPE GARDENS LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 JANUARY 2018**

DIRECTOR: Mr A Gruar

SECRETARY: Miss L J Spalding

REGISTERED OFFICE: Sterling House
Fulbourne Road
Walthamstow
London
E17 4EE

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ACCOUNTANTS: Kounnis And Partners Ltd
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BALANCE SHEET
31 JANUARY 2018

	Notes	2018 £	2017 £
CURRENT ASSETS			
Debtors	6	9,999	4,783
Cash at bank and in hand		<u>3,504</u>	<u>2,595</u>
		13,503	7,378
CREDITORS			
Amounts falling due within one year	7	<u>12,753</u>	<u>7,250</u>
NET CURRENT ASSETS		<u>750</u>	<u>128</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>750</u>	<u>128</u>
CAPITAL AND RESERVES			
Called up share capital	8	100	100
Retained earnings	9	<u>650</u>	<u>28</u>
SHAREHOLDERS' FUNDS		<u>750</u>	<u>128</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2018 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)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 28 September 2018 and were signed by:

Mr A Guar - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2018

1. **STATUTORY INFORMATION**

Eden Landscape Gardens Limited 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover represents net invoiced sales of services, excluding value added tax. Turnover is recognised on the earlier receipt of the invoice or the receipt of the funds relating thereto.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2008, is being amortised evenly over its estimated useful life of two years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 25% on cost
Computer equipment	- 25% on cost

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

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

However, deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which the timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2018

2. ACCOUNTING POLICIES - continued**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2017 - 1) .

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 February 2017 and 31 January 2018	<u>5,000</u>
AMORTISATION	
At 1 February 2017 and 31 January 2018	<u>5,000</u>
NET BOOK VALUE	
At 31 January 2018	<u>-</u>
At 31 January 2017	<u>-</u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 February 2017 and 31 January 2018	<u>20,353</u>	<u>510</u>	<u>20,863</u>
DEPRECIATION			
At 1 February 2017 and 31 January 2018	<u>20,353</u>	<u>510</u>	<u>20,863</u>
NET BOOK VALUE			
At 31 January 2018	<u>-</u>	<u>-</u>	<u>-</u>
At 31 January 2017	<u>-</u>	<u>-</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2018

5. TANGIBLE FIXED ASSETS - continued

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Plant and machinery £
COST	
At 1 February 2017 and 31 January 2018	<u>16,643</u>
DEPRECIATION	
At 1 February 2017 and 31 January 2018	<u>16,643</u>
NET BOOK VALUE	
At 31 January 2018	<u><u>-</u></u>
At 31 January 2017	<u><u>-</u></u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade debtors	760	-
Taxation at source	2,266	1,173
Directors' current accounts	6,973	3,610
	<u>9,999</u>	<u>4,783</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Hire purchase contracts	-	1,059
Corporation tax	10,512	4,912
Social security and other taxes	825	585
Other creditors	63	14
Accrued expenses	1,353	680
	<u>12,753</u>	<u>7,250</u>

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			
Number:	Class:	Nominal value:	
		2018	2017
		£	£
100	Ordinary	<u>100</u>	<u>100</u>
		£1	

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JANUARY 2018

9. **RESERVES**

	Retained earnings £
At 1 February 2017	28
Profit for the year	18,622
Dividends	<u>(18,000)</u>
At 31 January 2018	<u>650</u>

10. **RELATED PARTY DISCLOSURES**

During the year, total dividends of £18,000 (2017 - £7,500) were paid to the director .

11. **ULTIMATE CONTROLLING PARTY**

The controlling party is Mr A Gruar.

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.