

REGISTERED NUMBER: 09568310 (England and Wales)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH APRIL 2022
FOR
NASH GROUNDWORKS AND LANDSCAPES LTD

Paul Munson & Co
Limited Liability Partnership
45 Bridge Street
Usk
Monmouthshire
NP15 1BQ

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FOR THE YEAR ENDED 30TH APRIL 2022**

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NASH GROUNDWORKS AND LANDSCAPES LTD

**COMPANY INFORMATION
FOR THE YEAR ENDED 30TH APRIL 2022**

DIRECTORS:

S J Harden
R D Smith

REGISTERED OFFICE:

45 Bridge Street
Usk
Monmouthshire
NP15 1BQ

REGISTERED NUMBER:

09568310 (England and Wales)

ACCOUNTANTS:

Paul Munson & Co
Limited Liability Partnership
45 Bridge Street
Usk
Monmouthshire
NP15 1BQ

**BALANCE SHEET
30TH APRIL 2022**

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Tangible assets	4		590,854		513,325
CURRENT ASSETS					
Stocks		21,450		-	
Debtors	5	83,117		153,977	
Cash at bank		<u>83,203</u>		<u>156,914</u>	
		187,770		310,891	
CREDITORS					
Amounts falling due within one year	6	<u>354,093</u>		<u>406,089</u>	
NET CURRENT LIABILITIES			<u>(166,323)</u>		<u>(95,198)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			424,531		418,127
CREDITORS					
Amounts falling due after more than one year	7		(29,883)		(58,760)
PROVISIONS FOR LIABILITIES			<u>(112,262)</u>		<u>(97,532)</u>
NET ASSETS			<u><u>282,386</u></u>		<u><u>261,835</u></u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>282,286</u>		<u>261,735</u>
SHAREHOLDERS' FUNDS			<u><u>282,386</u></u>		<u><u>261,835</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th April 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

BALANCE SHEET - continued
30TH APRIL 2022

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 Board of Directors and authorised for issue on 8th December 2022 and were signed on its behalf by:

R D Smith - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH APRIL 2022**

1. STATUTORY INFORMATION

Nash Groundworks and Landscapes 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.

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 each asset over its estimated useful life.

Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

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.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH APRIL 2022**

2. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

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 9 (2021 - 8).

4. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1st May 2021	1,140	659,432	10,622
Additions	-	207,545	-
Disposals	-	(58,200)	-
At 30th April 2022	<u>1,140</u>	<u>808,777</u>	<u>10,622</u>
DEPRECIATION			
At 1st May 2021	-	220,271	2,218
Charge for year	-	80,273	1,191
Eliminated on disposal	-	(8,685)	-
At 30th April 2022	<u>-</u>	<u>291,859</u>	<u>3,409</u>
NET BOOK VALUE			
At 30th April 2022	<u>1,140</u>	<u>516,918</u>	<u>7,213</u>
At 30th April 2021	<u>1,140</u>	<u>439,161</u>	<u>8,404</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH APRIL 2022

4. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1st May 2021	77,393	2,418	751,005
Additions	9,700	852	218,097
Disposals	-	-	(58,200)
At 30th April 2022	<u>87,093</u>	<u>3,270</u>	<u>910,902</u>
DEPRECIATION			
At 1st May 2021	14,333	858	237,680
Charge for year	9,305	284	91,053
Eliminated on disposal	-	-	(8,685)
At 30th April 2022	<u>23,638</u>	<u>1,142</u>	<u>320,048</u>
NET BOOK VALUE			
At 30th April 2022	<u>63,455</u>	<u>2,128</u>	<u>590,854</u>
At 30th April 2021	<u>63,060</u>	<u>1,560</u>	<u>513,325</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	78,003	153,977
Other debtors	5,114	-
	<u>83,117</u>	<u>153,977</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Bank loans and overdrafts	9,000	8,250
Hire purchase contracts	19,878	39,245
Trade creditors	19,934	22,538
Taxation and social security	5,209	69,889
Other creditors	300,072	266,167
	<u>354,093</u>	<u>406,089</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH APRIL 2022**

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

	2022	2021
	£	£
Bank loans	27,750	36,750
Hire purchase contracts	<u>2,133</u>	<u>22,010</u>
	<u>29,883</u>	<u>58,760</u>

8. RELATED PARTY DISCLOSURES

During the year, total dividends of £75,400 (2021 - £79,000) were paid to the directors .

At the balance sheet date the following amounts, included in Other Creditors (Note 7), were due to the directors:

S J Harden - £148,853

R D Smith - £147,856

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.