

REGISTERED NUMBER: 09568310 (England and Wales)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH APRIL 2023
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 2023**

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NASH GROUNDWORKS AND LANDSCAPES LTD

**COMPANY INFORMATION
FOR THE YEAR ENDED 30TH APRIL 2023**

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 2023**

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Tangible assets	4		652,452		590,854
CURRENT ASSETS					
Stocks		800		21,450	
Debtors	5	160,362		83,117	
Cash at bank		<u>35,766</u>		<u>83,203</u>	
		196,928		187,770	
CREDITORS					
Amounts falling due within one year	6	<u>209,020</u>		<u>354,093</u>	
NET CURRENT LIABILITIES			<u>(12,092)</u>		<u>(166,323)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			640,360		424,531
CREDITORS					
Amounts falling due after more than one year	7		(60,597)		(29,883)
PROVISIONS FOR LIABILITIES			<u>(123,966)</u>		<u>(112,262)</u>
NET ASSETS			<u>455,797</u>		<u>282,386</u>

The notes form part of these financial statements

BALANCE SHEET - continued
30TH APRIL 2023

	Notes	2023 £	£	2022 £	£
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>455,697</u>		<u>282,286</u>
SHAREHOLDERS' FUNDS			<u>455,797</u>		<u>282,386</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th April 2023 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.

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 17th January 2024 and were signed on its behalf by:

R D Smith - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH APRIL 2023**

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

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.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH APRIL 2023**

2. ACCOUNTING POLICIES - continued

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.

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 10 (2022 - 9) .

4. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1st May 2022	1,140	808,777	10,622
Additions	-	205,673	-
Disposals	-	(84,147)	-
At 30th April 2023	<u>1,140</u>	<u>930,303</u>	<u>10,622</u>
DEPRECIATION			
At 1st May 2022	-	291,859	3,409
Charge for year	-	99,195	1,082
Eliminated on disposal	-	(22,860)	-
At 30th April 2023	<u>-</u>	<u>368,194</u>	<u>4,491</u>
NET BOOK VALUE			
At 30th April 2023	<u>1,140</u>	<u>562,109</u>	<u>6,131</u>
At 30th April 2022	<u>1,140</u>	<u>516,918</u>	<u>7,213</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH APRIL 2023**

4. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1st May 2022	87,093	3,270	910,902
Additions	50,596	-	256,269
Disposals	(29,515)	-	(113,662)
At 30th April 2023	<u>108,174</u>	<u>3,270</u>	<u>1,053,509</u>
DEPRECIATION			
At 1st May 2022	23,638	1,142	320,048
Charge for year	14,341	319	114,937
Eliminated on disposal	(11,068)	-	(33,928)
At 30th April 2023	<u>26,911</u>	<u>1,461</u>	<u>401,057</u>
NET BOOK VALUE			
At 30th April 2023	<u>81,263</u>	<u>1,809</u>	<u>652,452</u>
At 30th April 2022	<u>63,455</u>	<u>2,128</u>	<u>590,854</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	154,903	78,003
Other debtors	5,459	5,114
	<u>160,362</u>	<u>83,117</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Bank loans and overdrafts	9,000	9,000
Hire purchase contracts	15,633	19,878
Trade creditors	18,631	19,934
Taxation and social security	51,189	5,209
Other creditors	<u>114,567</u>	<u>300,072</u>
	<u>209,020</u>	<u>354,093</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH APRIL 2023**

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

	2023	2022
	£	£
Bank loans	18,972	27,750
Hire purchase contracts	<u>41,625</u>	<u>2,133</u>
	<u>60,597</u>	<u>29,883</u>

8. RELATED PARTY DISCLOSURES

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

S J Harden - £35,979

R D Smith - £35,225

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.