

EPM LANDSCAPING LTD

Registered Number
13888990
(England and Wales)

Unaudited Financial Statements for the Year ended
28 February 2026

EPM LANDSCAPING LTD

Company Information for the year from 1 March 2025 to 28 February 2026

Director	MADDEN, Elizabeth
Registered Address	Unit 18 Hill Top Farm Whitehall Road Birkenshaw Bradford BD11 2LH
Registered Number	13888990 (England and Wales)

EPM LANDSCAPING LTD

Balance Sheet as at 28 February 2026

	Notes	2026	2025
		£	£
Fixed assets			
Tangible assets	3	<u>40,284</u>	<u>47,655</u>
		40,284	47,655
Current assets			
Stocks	4	3,400	1,890
Debtors	5	439	7,017
Cash at bank and on hand		<u>19,262</u>	<u>36,112</u>
		23,101	45,019
Creditors amounts falling due within one year	6	<u>(15,531)</u>	<u>(17,859)</u>
Net current assets (liabilities)		<u>7,570</u>	<u>27,160</u>
Total assets less current liabilities		47,854	74,815
Provisions for liabilities	7	<u>(1,244)</u>	<u>(1,237)</u>
Net assets		<u>46,610</u>	<u>73,578</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		<u>46,510</u>	<u>73,478</u>
Shareholders' funds		<u>46,610</u>	<u>73,578</u>

The company was entitled to exemption from audit for this reporting period under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit and loss account under section 444 (5A) Companies Act 2006.

The financial statements were approved and authorised for issue by the Director on 29 May 2026, and are signed on its behalf by:

MADDEN, Elizabeth

Director

Registered Company No. 13888990

EPM LANDSCAPING LTD

Notes to the Financial Statements for the year ended 28 February 2026

1. Accounting policies

Statutory information

The company is a private company limited by shares and registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the financial reporting standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover policy

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.

Current 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 between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Tangible fixed assets and depreciation

	Reducing balance (%)	Straight line (years)
Plant and machinery	15	-
Fixtures and fittings	15	-
Vehicles	25	-
Office Equipment	-	3

Stocks and work in progress

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

2. Average number of employees

	2026	2025
Average number of employees during the year	1	1

3. Tangible fixed assets

	Plant & machinery	Vehicles	Fixtures & fittings	Office Equipment	Total
	£	£	£	£	£
Cost or valuation					
At 01 March 25	66,483	14,000	691	632	81,806
Additions	420	-	-	-	420
At 28 February 26	66,903	14,000	691	632	82,226
Depreciation and impairment					
At 01 March 25	25,223	8,094	208	626	34,151
Charge for year	6,236	1,477	72	6	7,791
At 28 February 26	31,459	9,571	280	632	41,942
Net book value					
At 28 February 26	35,444	4,429	411	-	40,284
At 28 February 25	41,260	5,906	483	6	47,655

4. Stocks

	2026	2025
	£	£
Other stocks	3,400	1,890
Total	<u>3,400</u>	<u>1,890</u>

5. Debtors: amounts due within one year

	2026	2025
	£	£
Trade debtors / trade receivables	-	5,592
Other debtors	439	1,425
Total	<u>439</u>	<u>7,017</u>

6. Creditors: amounts due within one year

	2026	2025
	£	£
Trade creditors / trade payables	343	-
Taxation and social security	2,739	15,899
Other creditors	12,449	1,960
Total	<u>15,531</u>	<u>17,859</u>

7. Provisions for liabilities

	2026	2025
	£	£
Net deferred tax liability (asset)	1,244	1,237
Total	<u>1,244</u>	<u>1,237</u>

8. Directors advances, credits and guarantees

Included within creditors: amounts falling due within one year were loans to the director of £10,477 (2024: £15). The loans were interest free, with no fixed date for repayment.

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