

HUNTER LANDSCAPING LTD
ABBREVIATED UNAUDITED ACCOUNTS
FOR THE PERIOD 1 JULY 2015 TO 31 MARCH 2016

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for the period 1 July 2015 to 31 March 2016

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ABBREVIATED BALANCE SHEET
31 March 2016

	Notes	£	£
FIXED ASSETS			
Tangible assets	2		68,759
CURRENT ASSETS			
Debtors		7,803	
Cash at bank		<u>6,354</u>	
		14,157	
CREDITORS			
Amounts falling due within one year	3	<u>67,562</u>	
NET CURRENT LIABILITIES			<u>(53,405)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			15,354
CREDITORS			
Amounts falling due after more than one year	3		(11,545)
PROVISIONS FOR LIABILITIES			<u>(742)</u>
NET ASSETS			<u><u>3,067</u></u>
CAPITAL AND RESERVES			
Called up share capital	4		100
Profit and loss account			<u>2,967</u>
SHAREHOLDERS' FUNDS			<u><u>3,067</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2016.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2016 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 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)

ABBREVIATED BALANCE SHEET - continued
31 March 2016

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 14 December 2016 and were signed on its behalf by:

J Hunter - Director

NOTES TO THE ABBREVIATED ACCOUNTS
for the period 1 July 2015 to 31 March 2016

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The company has net current liabilities amounting to £53,405, wholly as a result of the director's loan to the company. However, the director has agreed to subordinate the loan in favour of the other creditors and to continue to support the company for its other liabilities and therefore considers it appropriate to prepare the accounts on the going concern basis.

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the invoices sales of goods and services relating to landscape garden services.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Deferred tax

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
Additions	86,684
At 31 March 2016	<u>86,684</u>
DEPRECIATION	
Charge for period	17,925
At 31 March 2016	<u>17,925</u>
NET BOOK VALUE	
At 31 March 2016	<u>68,759</u>

NOTES TO THE ABBREVIATED ACCOUNTS - continued
for the period 1 July 2015 to 31 March 2016

3. CREDITORS

Creditors include an amount of £ 15,663 for which security has been given.

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
100	Ordinary	£1	<u>100</u>

100 Ordinary shares of £1 each were allotted and fully paid for cash at par during the period.

5. COMPARATIVE FIGURES

As this is the first period of trading, there are no comparative figures.

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.