REGISTERED NUMBER: SC507513 (Scotland)

HUNTER LANDSCAPING LTD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

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for the year ended 31 March 2018

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COMPANY INFORMATION
for the year ended 31 March 2018

DIRECTORS:	J Hunter Mrs J Hunter
REGISTERED OFFICE:	10 Drummond Road Inverness IV2 4NA
REGISTERED NUMBER:	SC507513 (Scotland)
ACCOUNTANTS:	MacKenzie Kerr Limited Chartered Accountants Redwood 19 Culduthel Road Inverness IV2 4AA

BALANCE SHEET
31 March 2018

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Tangible assets	4		105,963		76,386
CURRENT ASSETS					
Debtors	5	59,205		46,831	
Cash at bank		47,935		5,121	
		107,140		51,952	
CREDITORS					
Amounts falling due within one year	6	137,943		100,096	
NET CURRENT LIABILITIES			(30,803)		(48,144)
TOTAL ASSETS LESS CURRENT LIABILITIES			75,160		28,242
CREDITORS					
Amounts falling due after more than one year	7		(35,938)		(15,509)
PROVISIONS FOR LIABILITIES	9		(13,394)		(3,350)
NET ASSETS			25,828		9,383
CAPITAL AND RESERVES					
Allotted, called up and fully paid share capital			100		100
Profit and loss account - distributable			25,728		9,283
SHAREHOLDERS' FUNDS			25,828		9,383

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 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 notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 March 2018

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 Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors on 18 December 2018 and were signed on its behalf by:

J Hunter - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Hunter Landscaping Ltd is a private company, limited by shares , registered in Scotland. 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.

The company has net current liabilities amounting to £30,803, 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 it's other liabilities and therefore considers it appropriate to prepare the accounts on the going concern basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover
Turnover represents revenue earned, excluding value added tax, under a wide variety of contracts to provide landscape gardening services to third parties.

Revenue is recognised as earned when, and to the extent that, the firm obtains the right to consideration in exchange for its performance under those contracts.

For ongoing contracts, an assessment is made of the extent to which revenue has been earned. This assessment takes into account the nature of the assignment, its stage of completion and relevant contract terms.

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

Tangible fixed assets are stated at cost, being purchase price , less accumulated depreciation.

2. **ACCOUNTING POLICIES - continued**

Taxation

Current tax represents the amount of tax payable or receivable in respect of the taxable profit (or loss) for the current or past reporting periods. It is measured at the amount expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax represents the future tax consequences of transactions and events recognised in the financial statements of current and previous periods. It is recognised in respect of all timing differences, with certain exceptions. Timing differences are differences between taxable profits and total comprehensive income as stated in the financial statements that arise from the inclusion of income and expense in tax assessments in periods different from those in which they are recognised in the financial statements. 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 balance sheet date that are expected to apply to the reversal of timing differences. Deferred tax on revalued, non-depreciable tangible fixed assets and investment properties is measured using the rates and allowances that apply to the sale of the asset.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Hire purchase and operating commitments

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

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 8 (2017 - 2) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2017	77,319	37,861	160	115,340
Additions	58,494	13,893	550	72,937
Disposals	-	(21,861)	-	(21,861)
At 31 March 2018	135,813	29,893	710	166,416
DEPRECIATION				
At 1 April 2017	25,283	13,564	107	38,954
Charge for year	23,354	7,473	236	31,063
Eliminated on disposal	-	(9,564)	-	(9,564)
At 31 March 2018	48,637	11,473	343	60,453
NET BOOK VALUE				
At 31 March 2018	87,176	18,420	367	105,963
At 31 March 2017	52,036	24,297	53	76,386

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5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade debtors	52,960	34,914
Other debtors	6,245	11,917
	59,205	46,831

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Hire purchase contracts	11,380	15,172
Trade creditors	31,877	-
Taxation and social security	5,340	5,832
Other creditors	89,346	79,092
	137,943	100,096

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

	2018	2017
	£	£
Hire purchase contracts	35,938	15,509

8. SECURED DEBTS

The following secured debts are included within creditors:

	2018	2017
	£	£
Hire purchase contracts	47,318	30,681

Hire purchase creditors, are secured by the asset to which they relate.

9. PROVISIONS FOR LIABILITIES

	2018	2017
	£	£
Deferred tax	13,394	3,350

	Deferred tax
	£
Balance at 1 April 2017	3,350
Provided during year	10,044
Balance at 31 March 2018	13,394

The deferred tax balance consists of accelerated capital allowances,

continued...

10. LEASING AGREEMENTS

Minimum lease payments under non- cancellable operating leases fall due as follows:

	2018	2017
	£	£
Within one year	10,515	10,515
Between one and five years	13,759	24,274
	24,274	34,789

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.