

Unaudited Financial Statements for the Year Ended 31 March 2021

for

BC Landscape Contractors Ltd

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for the Year Ended 31 March 2021

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**DIRECTOR:** T L Barstow

**SECRETARY:**

**REGISTERED OFFICE:** The Bungalow  
Ridge Lane  
Oldbury  
NUNEATON  
Warwickshire  
CV10 0RB

**REGISTERED NUMBER:** 10032935 (England and Wales)

**ACCOUNTANTS:** Paul Lewis & Associates  
1 Templeton Close  
Dorridge  
Solihull  
West Midlands  
B93 8LS

Balance Sheet  
31 March 2021

	Notes	31.3.21 £	£	31.3.20 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		61,554		41,600
<b>CURRENT ASSETS</b>					
Debtors	5	11,848		40,174	
Cash at bank		<u>-</u>		<u>4,599</u>	
		11,848		44,773	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>41,109</u>		<u>39,773</u>	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<u>(29,261)</u>		<u>5,000</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			32,293		46,600
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<u>110,170</u>		<u>60,419</u>
<b>NET LIABILITIES</b>			<u>(77,877)</u>		<u>(13,819)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		1		1
Retained earnings	9		<u>(77,878)</u>		<u>(13,820)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(77,877)</u>		<u>(13,819)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 director and authorised for issue on 13 December 2021 and were signed by:

T L Barstow - Director

Notes to the Financial Statements  
for the Year Ended 31 March 2021

1. **STATUTORY INFORMATION**

BC Landscape Contractors 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.

**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.

**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 12 (2020 - 15) .

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

## 4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 April 2020	-	8,538	60,607	69,145
Additions	36,490	-	3,000	39,490
Disposals	-	-	(2,040)	(2,040)
At 31 March 2021	<u>36,490</u>	<u>8,538</u>	<u>61,567</u>	<u>106,595</u>
<b>DEPRECIATION</b>				
At 1 April 2020	-	3,159	24,386	27,545
Charge for year	10,467	-	7,437	17,904
Eliminated on disposal	-	-	(408)	(408)
At 31 March 2021	<u>10,467</u>	<u>3,159</u>	<u>31,415</u>	<u>45,041</u>
<b>NET BOOK VALUE</b>				
At 31 March 2021	<u>26,023</u>	<u>5,379</u>	<u>30,152</u>	<u>61,554</u>
At 31 March 2020	<u>-</u>	<u>5,379</u>	<u>36,221</u>	<u>41,600</u>

## 5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade debtors	9,987	5,499
PAYE & NIC	1,861	35,429
Net Wages	-	(754)
	<u>11,848</u>	<u>40,174</u>

## 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Bank loans and overdrafts	20,011	20,295
Trade creditors	(1)	2,009
VAT	19,129	13,335
Accountancy	1,900	1,700
Directors' current accounts	70	2,434
	<u>41,109</u>	<u>39,773</u>

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

	31.3.21 £	31.3.20 £
Bank loans - 1-2 years	9,827	-
Bank loans - 2-5 years	15,000	-
Other loans - 1-2 years	23,922	25,148
Hire purchase contracts and finance leases	<u>61,421</u>	<u>35,271</u>
	<u>110,170</u>	<u>60,419</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

8. **CALLED UP SHARE CAPITAL**

Allotted and issued:

Number:	Class:	Nominal value:	31.3.21 £	31.3.20 £
1	Share capital 1	1	<u>1</u>	<u>1</u>

9. **RESERVES**

	Retained earnings £
At 1 April 2020	(13,820)
Deficit for the year	<u>(64,058)</u>
At 31 March 2021	<u>(77,878)</u>



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.