

Unaudited Financial Statements for the Year Ended 31 May 2023

for

Lea Manor Gardens Management Ltd

Portfolio Accountants Ltd  
9 Shottery Brook Office Park  
Timothys Bridge Road  
Stratford-Upon-Avon  
CV37 9NR

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for the Year Ended 31 May 2023

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Lea Manor Gardens Management Ltd

Company Information  
for the Year Ended 31 May 2023

**DIRECTORS:**

Mr D Evans  
Mr T P Mann

**REGISTERED OFFICE:**

22 Waterloo Road  
Wolverhampton  
WV1 4BL

**REGISTERED NUMBER:**

11977644 (England and Wales)

**ACCOUNTANTS:**

Portfolio Accountants Ltd  
9 Shottery Brook Office Park  
Timothys Bridge Road  
Stratford-Upon-Avon  
CV37 9NR

**Balance Sheet**  
**31 May 2023**

	Notes	31.5.23 £	31.5.22 £
<b>CURRENT ASSETS</b>			
Debtors	4	890	890
Cash at bank		<u>5,556</u>	<u>4,517</u>
		6,446	5,407
<b>CREDITORS</b>			
Amounts falling due within one year	5	<u>943</u>	<u>693</u>
<b>NET CURRENT ASSETS</b>		<u>5,503</u>	<u>4,714</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>5,503</u>	<u>4,714</u>
<b>RESERVES</b>			
Income and expenditure account		<u>5,503</u>	<u>4,714</u>
		<u>5,503</u>	<u>4,714</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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 surplus or deficit 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 28 February 2024 and were signed on its behalf by:

Mr T P Mann - Director

Notes to the Financial Statements  
for the Year Ended 31 May 2023

**1. STATUTORY INFORMATION**

Lea Manor Gardens Management Ltd is a private company, limited by guarantee, 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.

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

These financial statements are prepared in Sterling, which is the functional currency of the company. All monetary amounts are rounded to the nearest £.

**Going concern**

The financial statements have been prepared on a going concern basis.

**Critical accounting judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**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 31 May 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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2022 - NIL).

4. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.23	31.5.22
	£	£
Other debtors	<u>890</u>	<u>890</u>

5. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.23	31.5.22
	£	£
Other creditors	<u>943</u>	<u>693</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.