

REGISTERED NUMBER: 05200788 (England and Wales)

Unaudited Financial Statements

for the Period

1 February 2017 to 31 March 2018

for

Active Garden Limited

Active Garden Limited (Registered number: 05200788)

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for the Period 1 February 2017 to 31 March 2018

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Active Garden Limited

Company Information
for the Period 1 February 2017 to 31 March 2018

DIRECTORS:	Mrs M Smith A J Smith
SECRETARY:	Mrs M Smith
REGISTERED OFFICE:	Brookhouse Farm Leys Lane Bircher Leominster Herefordshire HR6 0AY
REGISTERED NUMBER:	05200788 (England and Wales)
ACCOUNTANTS:	Thorne Widgery Accountancy Ltd Chartered Accountants 2 Wyevale Business Park Kings Acre Hereford Herefordshire HR4 7BS

Abridged Balance Sheet
31 March 2018

	Notes	31.3.18 £	31.1.17 £
FIXED ASSETS			
Intangible assets	4	940	3,898
Tangible assets	5	<u>25,308</u>	<u>16,795</u>
		<u>26,248</u>	<u>20,693</u>
CURRENT ASSETS			
Stocks		27,532	19,079
Debtors		49,794	35,428
Cash at bank		<u>132,900</u>	<u>7,943</u>
		210,226	62,450
CREDITORS			
Amounts falling due within one year		<u>(120,224)</u>	<u>(25,864)</u>
NET CURRENT ASSETS			
		<u>90,002</u>	<u>36,586</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		116,250	57,279
CREDITORS			
Amounts falling due after more than one year		<u>(4,237)</u>	<u>-</u>
NET ASSETS			
		<u>112,013</u>	<u>57,279</u>
CAPITAL AND RESERVES			
Called up share capital		1,000	1,000
Retained earnings		<u>111,013</u>	<u>56,279</u>
SHAREHOLDERS' FUNDS			
		<u>112,013</u>	<u>57,279</u>

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

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

Active Garden Limited (Registered number: 05200788)

Abridged 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.

All the members have consented to the preparation of an abridged Balance Sheet for the period ended 31 March 2018 in accordance with Section 444(2A) of the Companies Act 2006.

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 on 28 November 2018 and were signed on its behalf by:

Mrs M Smith - Director

The notes form part of these financial statements

1. **STATUTORY INFORMATION**

Active Garden Limited 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 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 transition to FRS 102 Section 1A small entities has resulted in a small number of changes in accounting policies to those used previously. The nature of these changes has had no impact on the figures for the comparative period.

Turnover

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

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Development costs are being amortised evenly over their estimated useful life of nil years.

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	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on cost
Computer equipment	- 15% on reducing balance

Stocks

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

Taxation

Taxation for the period 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 period 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.

Notes to the Financial Statements - continued
for the Period 1 February 2017 to 31 March 2018

2. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

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

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 period was 3 (2017 - 2) .

4. INTANGIBLE FIXED ASSETS

	Totals £
COST	
At 1 February 2017 and 31 March 2018	<u>7,719</u>
AMORTISATION	
At 1 February 2017	3,821
Amortisation for period	<u>2,958</u>
At 31 March 2018	<u>6,779</u>
NET BOOK VALUE	
At 31 March 2018	<u>940</u>
At 31 January 2017	<u>3,898</u>

5. TANGIBLE FIXED ASSETS

	Totals £
COST	
At 1 February 2017	30,951
Additions	17,724
Disposals	<u>(1,181)</u>
At 31 March 2018	<u>47,494</u>
DEPRECIATION	
At 1 February 2017	14,156
Charge for period	8,325
Eliminated on disposal	<u>(295)</u>
At 31 March 2018	<u>22,186</u>
NET BOOK VALUE	
At 31 March 2018	<u>25,308</u>
At 31 January 2017	<u>16,795</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.