

**COMPANY NUMBER:**  
**06662525**

**K H LANDSCAPE SPECIALISTS LIMITED**  
**DIRECTOR'S REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2015**

**MEMACT LTD**  
**118 COLLIER ROW ROAD**  
**ROMFORD**  
**ESSEX**  
**RM5 2BB**

MONDAY



\*A4L8GETE\*

A09

30/11/2015

#97

COMPANIES HOUSE

**K H LANDSCAPE SPECIALISTS LIMITED**

**DIRECTOR'S REPORT**

**FOR THE YEAR ENDED 31 JULY 2015**

The director presents his report and the financial statements for the year ended 31 July 2015.

**Principal activities**

The principal activity of the company continues to be that of general landscaping and gardening maintenance.

**Directors**

The director of the company during the year and his interests in the share capital of the company as recorded in the register of director's interests was as follows:

	<b>2015</b>	<b>2014</b>
	<b>No.</b>	<b>of shares</b>
Mr K. Hughes	100	100

**Responsibilities of the director**

The director is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the director is required to:

select suitable accounting policies and then apply them consistently;

make judgments and estimates that are reasonable and prudent;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board on 6 November 2015 and has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

  
.....  
Mr K. Hughes

**ACCOUNTANTS' REPORT**

**TO THE DIRECTOR**

**ON THE UNAUDITED FINANCIAL STATEMENTS OF**

**K H LANDSCAPE SPECIALISTS LIMITED**

As described in the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 July 2015 set out on pages 3 to 7 and you consider that the company is exempt from a report under section 477(1) of the Companies Act 2006. In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us:

Dated: 6 November 2015

.....  
Memact Ltd  
118 Collier Row Road  
Romford  
Essex  
RM5 2BB

**K H LANDSCAPE SPECIALISTS LIMITED**

**PROFIT AND LOSS ACCOUNT**

**FOR THE YEAR ENDED 31 JULY 2015**

	Note	2015 £	2014 £
<b>Turnover</b>		118,848	129,236
Cost of sales		(51,650)	(49,486)
<b>Gross profit</b>		67,198	79,750
Administrative expenses		(47,034)	(42,008)
<b>Operating profit</b>	2	20,164	37,742
<b>Profit on ordinary activities before taxation</b>		20,164	37,742
Tax on profit on ordinary activities	3	(5,095)	(7,523)
<b>Profit for the year</b>		£ 15,069	£ 30,219

The annexed notes form part of these financial statements.

**COMPANY NUMBER: 06662525**

**K H LANDSCAPE SPECIALISTS LIMITED**

**BALANCE SHEET AS AT 31 JULY 2015**

	Note	2015		2014	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5		18,880		33,256
<b>Current assets</b>					
Stocks		7,820		8,985	
Debtors	6	19,879		13,443	
Cash at bank and in hand		1		8,289	
		<u>27,700</u>		<u>30,717</u>	
<b>Creditors</b>					
Amounts due within one year	7	(36,259)		(38,551)	
<b>Net current liabilities</b>			(8,559)		(7,834)
<b>Total assets less current liabilities</b>			<u>10,321</u>		<u>25,422</u>
<b>Creditors</b>					
Due after more than one year	8		(9,972)		(15,142)
<b>Net assets</b>			<u>£ 349</u>		<u>£ 10,280</u>
<b>Capital and reserves</b>					
Called up share capital	9		100		100
Profit and loss account	10		249		10,180
<b>Shareholders' funds</b>			<u>£ 349</u>		<u>£ 10,280</u>

For the year ending 31 July 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The director acknowledges his responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). Approved by the board of directors on 6 November 2015 and signed on its behalf.

  
.....  
Mr K. Hughes

The annexed notes form part of these financial statements.

**K H LANDSCAPE SPECIALISTS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2015**

1. **Accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

**Cashflow statement**

The Company has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cashflow statement on the grounds that it is a small company.

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and Machinery - 25% reducing balance method

Motor Vehicles - 25% reducing balance method

**Stocks**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. **Operating profit**

	2015	2014
	£	£
This is stated after charging:		
Depreciation of owned assets	6,245	6,219
Director's remuneration	13,232	13,434
	<u>          </u>	<u>          </u>

3. **Taxation on profit on ordinary activities**

	2015	2014
	£	£
<b>Current Tax:</b>		
UK corporation tax on profits of the period	5,095	7,523
	<u>          </u>	<u>          </u>
Tax on profit on ordinary activities	5,095	7,523
	<u>          </u>	<u>          </u>

**K H LANDSCAPE SPECIALISTS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS** (Continued)

**FOR THE YEAR ENDED 31 JULY 2015**

4. <b>Dividends</b>		<b>2015</b>	<b>2014</b>
		<b>£</b>	<b>£</b>
Final dividend		25,000	34,000
		<u>          </u>	<u>          </u>
5. <b>Tangible fixed assets</b>			
	<b>Plant and Machinery</b>	<b>Motor Vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cost:			
At 1 August 2014	31,740	29,049	60,789
Disposals	0	(14,454)	(14,454)
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 July 2015	31,740	14,595	46,335
	<u>          </u>	<u>          </u>	<u>          </u>
Depreciation:			
At 1 August 2014	21,210	6,323	27,533
Charge for the year	2,632	3,613	6,245
On disposals	0	(6,323)	(6,323)
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 July 2015	23,842	3,613	27,455
	<u>          </u>	<u>          </u>	<u>          </u>
Net book value:			
At 31 July 2015	£ 7,898	£ 10,982	£ 18,880
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 July 2014	£ 10,530	£ 22,726	£ 33,256
	<u>          </u>	<u>          </u>	<u>          </u>
6. <b>Debtors</b>		<b>2015</b>	<b>2014</b>
		<b>£</b>	<b>£</b>
Due within one year:			
Trade debtors		17,622	9,678
Other debtors		2,257	3,765
		<u>          </u>	<u>          </u>
		£19,879	£13,443
		<u>          </u>	<u>          </u>

**K H LANDSCAPE SPECIALISTS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS** (Continued)

**FOR THE YEAR ENDED 31 JULY 2015**

7. **Creditors - amounts falling due within one year**

	2015	2014
	£	£
Bank overdraft	1,137	0
Net obligations under finance lease and hire purchase contracts	4,990	7,633
Trade creditors	1,025	0
Taxation and social security	14,773	11,645
Director's current account	11,334	16,273
Other creditors	3,000	3,000
	<u>£36,259</u>	<u>£38,551</u>

8. **Creditors - amounts falling due after more than one year**

	2015	2014
	£	£
Net obligations under finance leases and hire purchase contracts	9,972	15,142
	<u>9,972</u>	<u>15,142</u>

9. **Share capital**

	£	£
<b>Allotted, called up and fully paid</b> Ordinary shares of £1 each	100	100
	<u>100</u>	<u>100</u>

10. **Profit and loss account**

	2015	2014
	£	£
At 1 August 2014	10,180	13,961
Profit for the year	15,069	30,219
Dividends	(25,000)	(34,000)
	<u>£ 249</u>	<u>£ 10,180</u>