

**HEAVEN ON EARTH LANDSCAPES LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

Heaven On Earth Landscapes Limited
Unaudited Financial Statements
For The Year Ended 31 July 2023

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Heaven On Earth Landscapes Limited
Balance Sheet
As At 31 July 2023

Registered number: 04244767

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		10,210		11,899
			<u>10,210</u>		<u>11,899</u>
CURRENT ASSETS					
Debtors	5	9,444		27,456	
Cash at bank and in hand		49,286		35,909	
		<u>58,730</u>		<u>63,365</u>	
Creditors: Amounts Falling Due Within One Year	6	(40,415)		(45,740)	
NET CURRENT ASSETS (LIABILITIES)			<u>18,315</u>		<u>17,625</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>28,525</u>		<u>29,524</u>
Creditors: Amounts Falling Due After More Than One Year	7		(21,956)		(29,419)
NET ASSETS			<u>6,569</u>		<u>105</u>
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Profit and Loss Account			6,469		5
SHAREHOLDERS' FUNDS			<u>6,569</u>		<u>105</u>

Heaven On Earth Landscapes Limited
Balance Sheet (continued)
As At 31 July 2023

For the year ending 31 July 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Anthony Dore

Director

30 November 2023

The notes on pages 3 to 5 form part of these financial statements.

Heaven On Earth Landscapes Limited
Notes to the Financial Statements
For The Year Ended 31 July 2023

1. General Information

Heaven On Earth Landscapes Limited is a private company, limited by shares, incorporated in England & Wales, registered number 04244767. The registered office is 10 Hadfield Grove, Woolton, Liverpool, L25 8RR.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	20 Year Straight line method
Plant & Machinery	15% Reducing balance
Motor Vehicles	25% Reducing balance
Fixtures & Fittings	15% Reducing balance
Computer Equipment	3 Year Straight line method

2.4. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 6 (2022: 5)

Heaven On Earth Landscapes Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2023

4. Tangible Assets

	Land & Property			
	Freehold	Plant & Machinery	Motor Vehicles	Fixtures & Fittings
	£	£	£	£
Cost				
As at 1 August 2022	2,160	13,273	24,607	11,749
Additions	-	266	-	-
As at 31 July 2023	2,160	13,539	24,607	11,749
Depreciation				
As at 1 August 2022	89	11,123	18,783	9,895
Provided during the period	108	277	1,456	327
As at 31 July 2023	197	11,400	20,239	10,222
Net Book Value				
As at 31 July 2023	1,963	2,139	4,368	1,527
As at 1 August 2022	2,071	2,150	5,824	1,854

	Computer Equipment	Total
	£	£
Cost		
As at 1 August 2022	1,090	52,879
Additions	233	499
As at 31 July 2023	1,323	53,378
Depreciation		
As at 1 August 2022	1,090	40,980
Provided during the period	20	2,188
As at 31 July 2023	1,110	43,168
Net Book Value		
As at 31 July 2023	213	10,210
As at 1 August 2022	-	11,899

5. Debtors

	2023	2022
	£	£
Due within one year		
Other debtors	2,591	2,590
Corporation tax recoverable (Debtors < 1 year)	6,778	3,946
Net wages	75	-
Director's loan account	-	20,920
	9,444	27,456

Heaven On Earth Landscapes Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2023

6. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	2,549	6,869
Bank loans and overdrafts	13,822	13,007
Corporation tax	9,997	8,482
Other taxation and social security (Current liabilities - creditors < 1 year)	895	358
VAT	11,830	12,422
Other creditors	-	3,534
Accruals and deferred income	1,302	1,068
Director's loan account	20	-
	<u>40,415</u>	<u>45,740</u>

7. Creditors: Amounts Falling Due After More Than One Year

	2023	2022
	£	£
Bank loans and overdrafts (Long term liabilities - creditors > 1 year)	21,956	29,419
	<u>21,956</u>	<u>29,419</u>

8. Share Capital

	2023	2022
	£	£
Allotted, Called up and fully paid	100	100

9. Directors Advances, Credits and Guarantees

Included within Debtors are the following loans to directors:

	As at 1 August 2022	Amounts advanced	Amounts repaid	Amounts written off	As at 31 July 2023
	£	£	£	£	£
Mr Anthony Dore	20,920	-	20,920	-	-

The above loan is unsecured, interest free and repayable on demand.

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.