

**ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2011**

**FOR**

**BARON (LANDSCAPE CONTRACTORS) LIMITED**

THURSDAY



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05/07/2012

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COMPANIES HOUSE

**CONTENTS OF THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2011**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Abbreviated Balance Sheet</b>	<b>2</b>
<b>Notes to the Abbreviated Accounts</b>	<b>4</b>
<b>Chartered Certified Accountants' Report</b>	<b>6</b>

**BARON (LANDSCAPE CONTRACTORS) LIMITED**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2011**

**DIRECTORS:** Mr P Baron  
Mrs S Baron

**SECRETARY:** Mrs S Baron

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**REGISTERED OFFICE:** Rose Garth  
Boroughbridge Road  
Upper Poppleton  
YORK  
North Yorkshire  
YO26 6QD

**REGISTERED NUMBER:** 05290737 (England and Wales)

**ACCOUNTANTS:** Graham Sunley & Co Limited  
Chartered Certified Accountants  
52 Front Street  
Acomb  
York  
North Yorkshire  
YO24 3BX

**ABBREVIATED BALANCE SHEET**  
**31 DECEMBER 2011**

	Notes	31 12 11 £	£	31 12 10 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		-		26,001
Tangible assets	3		23,430		32,181
			<u>23,430</u>		<u>58,182</u>
<b>CURRENT ASSETS</b>					
Stocks		1,460		2,160	
Debtors		13,778		24,280	
Cash at bank		76		76	
		<u>15,314</u>		<u>26,516</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	4	71,214		93,207	
		<u>71,214</u>		<u>93,207</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(55,900)</u>		<u>(66,691)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(32,470)</u>		<u>(8,509)</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	4		-		(999)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(3,055)</u>		<u>(4,154)</u>
<b>NET LIABILITIES</b>			<u><u>(35,525)</u></u>		<u><u>(13,662)</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		2		2
Profit and loss account			<u>(35,527)</u>		<u>(13,664)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>(35,525)</u></u>		<u><u>(13,662)</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2011

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2011 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
- (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

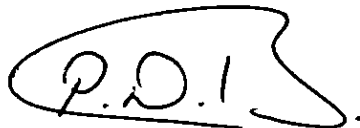
**BARON (LANDSCAPE CONTRACTORS) LIMITED (REGISTERED NUMBER 05290737)**

**ABBREVIATED BALANCE SHEET - continued**  
**31 DECEMBER 2011**

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The financial statements were approved by the Board of Directors on 18 May 2012 and were signed on its behalf by

Mr P Baron - Director

A handwritten signature in black ink, appearing to read 'P.D.I.', enclosed within a hand-drawn oval shape.

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2011**

**I ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

**Turnover**

The turnover shown in the profit and loss account represents work carried out for landscape contracting, net of value added tax. Sales are recognised as turnover upon completion of the job and a suitable debtor is included in the accounts for any jobs not completed at the year end.

**Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of 10 years. However as the company intends to cease to trade within the next 12 months goodwill has been written off in full this year.

**Tangible fixed assets**

All fixed assets are initially recorded at cost.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value over the useful economic life of that asset as follows:

Plant & Machinery	-	25% Reducing balance
Motor Vehicles	-	25% Reducing balance
Equipment	-	25% Reducing balance

**Hire purchase agreements**

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

**Finance lease agreements**

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, net of finance charges, are included with creditors. Rentals payable are apportioned between the finance element, which is charged to the profit and loss account on a straight line basis, and the capital element which reduces the outstanding obligation for future instalments.

**Stocks**

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

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Financial Instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**Going concern**

As a result of a reduction in trade the directors anticipate that the company will cease to trade within the next 12 months. The accounts have therefore been prepared on this basis.

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2011**

**2 INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 January 2011	
and 31 December 2011	65,001
<b>AMORTISATION</b>	
At 1 January 2011	39,000
Charge for year	26,001
At 31 December 2011	65,001
<b>NET BOOK VALUE</b>	
At 31 December 2011	-
At 31 December 2010	26,001

**3 TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 January 2011	126,132
Additions	1,292
Disposals	(3,500)
At 31 December 2011	123,924
<b>DEPRECIATION</b>	
At 1 January 2011	93,951
Charge for year	8,074
Eliminated on disposal	(1,531)
At 31 December 2011	100,494
<b>NET BOOK VALUE</b>	
At 31 December 2011	23,430
At 31 December 2010	32,181

**4 CREDITORS**

Creditors include an amount of £999 (31 12 10 - £4,746) for which security has been given

**5 CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid			31 12 11	31 12 10
Number	Class	Nominal value	£	£
2	Ordinary	£1	2	2

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS**  
**ON THE UNAUDITED FINANCIAL STATEMENTS OF**  
**BARON (LANDSCAPE CONTRACTORS) LIMITED**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Baron (Landscape Contractors) Limited for the year ended 31 December 2011 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at [http //rulebook accaglobal com](http://rulebook.accaglobal.com)

This report is made solely to the Board of Directors of Baron (Landscape Contractors) Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Baron (Landscape Contractors) Limited and state those matters that we have agreed to state to the Board of Directors of Baron (Landscape Contractors) Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [http //www accaglobal com/factsheet163](http://www.accaglobal.com/factsheet163). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report

It is your duty to ensure that Baron (Landscape Contractors) Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Baron (Landscape Contractors) Limited. You consider that Baron (Landscape Contractors) Limited is exempt from the statutory audit requirement for the year

We have not been instructed to carry out an audit or a review of the financial statements of Baron (Landscape Contractors) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements

Graham Sunley & Co Limited  
Chartered Certified Accountants  
52 Front Street  
Acomb  
York  
North Yorkshire  
YO24 3BX

18 May 2012