

Registered number

05414445

Andrew Frost Garden Services Limited

Unaudited Abbreviated Accounts

31 March 2016

Andrew Frost Garden Services Limited

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Andrew Frost Garden Services Limited for the year ended 31 March 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Andrew Frost Garden Services Limited for the year ended 31 March 2016 which comprise of 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 Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Andrew Frost Garden Services Limited, as a body, in accordance with the terms of our engagement letter dated 30 June 2016. Our work has been undertaken solely to prepare for your approval the accounts of Andrew Frost Garden Services Limited and state those matters that we have agreed to state to the Board of Directors of Andrew Frost Garden Services Limited, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Andrew Frost Garden Services Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Andrew Frost Garden Services Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Andrew Frost Garden Services Limited. You consider that Andrew Frost Garden Services 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 accounts of Andrew Frost Garden Services 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 abbreviated accounts.

Hamilton Brading
Chartered Accountants
1 Sopwith Crescent
Wickford Business Park
Wickford
Essex
SS11 8YU

6 July 2016

Andrew Frost Garden Services Limited**Registered number:** 05414445**Abbreviated Balance Sheet****as at 31 March 2016**

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	2	5,732	5,550
Current assets			
Stocks		200	800
Debtors		234	1,071
Cash at bank and in hand		40	535
		<u>474</u>	<u>2,406</u>
Creditors: amounts falling due within one year		(3,470)	(1,708)
Net current (liabilities)/assets		<u>(2,996)</u>	<u>698</u>
Total assets less current liabilities		<u>2,736</u>	<u>6,248</u>
Provisions for liabilities		(1,146)	-
Net assets		<u><u>1,590</u></u>	<u><u>6,248</u></u>
Capital and reserves			
Called up share capital	3	1,000	1,000
Profit and loss account		590	5,248
Shareholders' funds		<u><u>1,590</u></u>	<u><u>6,248</u></u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

A J Frost

Director

Approved by the board on 1 July 2016

Andrew Frost Garden Services Limited
Notes to the Abbreviated Accounts
for the year ended 31 March 2016

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% reducing balance basis
Motor vehicles	25% reducing balance basis

Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Tangible fixed assets **£**

Cost

At 1 April 2015	13,935
Additions	2,093
At 31 March 2016	<u>16,028</u>

Depreciation

At 1 April 2015	8,385
Charge for the year	1,911
At 31 March 2016	<u>10,296</u>

Net book value

At 31 March 2016	<u>5,732</u>
At 31 March 2015	<u>5,550</u>

3 Share capital	Nominal value	2016 Number	2016 £	2015 £
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Allotted, called up and fully paid:

Ordinary shares	£1 each	-	<u>1,000</u>	<u>1,000</u>
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4 Loans to directors

Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £
A J Frost				
Loan	837	-	(837)	-
	<u>837</u>	<u>-</u>	<u>(837)</u>	<u>-</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.