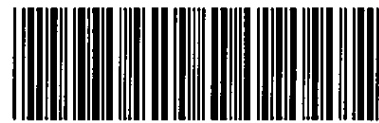


**ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2008**

**FOR**

**BARON (LANDSCAPE CONTRACTORS) LIMITED**

SATURDAY



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A13

03/10/2009

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COMPANIES HOUSE

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

**BARON (LANDSCAPE CONTRACTORS) LIMITED**

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**FOR THE YEAR ENDED 31 DECEMBER 2008**

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**BARON (LANDSCAPE CONTRACTORS) LIMITED**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2008**

**DIRECTORS:**

Mr P Baron  
Mrs S Baron

**SECRETARY:**

Mrs S Baron

**REGISTERED OFFICE:**

Rose Garth  
Boroughbridge Road  
Upper Poppleton  
YORK  
North Yorkshire  
YO26 6QD

**REGISTERED NUMBER:**

5290737 (England and Wales)

**ACCOUNTANTS:**

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

**BARON (LANDSCAPE CONTRACTORS) LIMITED**

**ABBREVIATED BALANCE SHEET**  
**31 DECEMBER 2008**

	Notes	31.12.08 £	£	31.12.07 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		39,001		45,501
Tangible assets	3		51,413		49,725
			<u>90,414</u>		<u>95,226</u>
<b>CURRENT ASSETS</b>					
Stocks		703		730	
Debtors		38,477		49,733	
Cash at bank and in hand		76		7,107	
		<u>39,256</u>		<u>57,570</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>147,265</u>		<u>155,629</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(108,009)</u>		<u>(98,059)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(17,595)		(2,833)
<b>CREDITORS</b>					
Amounts falling due after more than one year			(8,096)		(1,377)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(6,235)</u>		<u>(4,458)</u>
<b>NET LIABILITIES</b>			<u><u>(31,926)</u></u>		<u><u>(8,668)</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		2		2
Profit and loss account			<u>(31,928)</u>		<u>(8,670)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>(31,926)</u></u>		<u><u>(8,668)</u></u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 December 2008.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2008 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

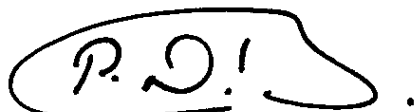
The notes form part of these abbreviated accounts

**BARON (LANDSCAPE CONTRACTORS) LIMITED**

**ABBREVIATED BALANCE SHEET - continued**  
**31 DECEMBER 2008**

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the Board of Directors on 23 September 2009 and were signed on its behalf by:

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

Mr P Baron - Director

The notes form part of these abbreviated accounts

## **BARON (LANDSCAPE CONTRACTORS) LIMITED**

### **NOTES TO THE ABBREVIATED ACCOUNTS** **FOR THE YEAR ENDED 31 DECEMBER 2008**

#### **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 January 2007).

##### **Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

##### **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 that asset as follows:

Goodwill	-	10% Straight line
----------	---	-------------------

##### **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.

**BARON (LANDSCAPE CONTRACTORS) LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2008**

**2. INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 January 2008	
and 31 December 2008	65,001
<b>AMORTISATION</b>	
At 1 January 2008	19,500
Charge for year	6,500
	<hr/>
At 31 December 2008	26,000
<b>NET BOOK VALUE</b>	
At 31 December 2008	39,001
	<hr/>
At 31 December 2007	45,501
	<hr/>

**3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 January 2008	103,729
Additions	19,941
Disposals	(2,046)
	<hr/>
At 31 December 2008	121,624
<b>DEPRECIATION</b>	
At 1 January 2008	54,005
Charge for year	17,139
Eliminated on disposal	(933)
	<hr/>
At 31 December 2008	70,211
<b>NET BOOK VALUE</b>	
At 31 December 2008	51,413
	<hr/>
At 31 December 2007	49,724
	<hr/>

**4. CALLED UP SHARE CAPITAL**

Authorised:				
Number:	Class:	Nominal value:	31.12.08	31.12.07
			£	£
1,000	Ordinary	£1	1,000	1,000
			<hr/>	<hr/>
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.12.08	31.12.07
			£	£
2	Ordinary	£1	2	2
			<hr/>	<hr/>

**BARON (LANDSCAPE CONTRACTORS) LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2008**

**5. TRANSACTIONS WITH DIRECTORS**

The directors are controlling partners in Summerfield Nurseries. Sales and services provided to this business during the year amounted to £10,586. (2007 £30,165) of which £10,586 was outstanding at the balance sheet date. Purchases made from this business amounted to £7,810. (2007 £20,408). No amount was outstanding at the balance sheet date.

The directors have made funds available to the company interest free during the period and the amount outstanding and included in other creditors amounted to £115,199. (2007 £114,876) at the balance sheet date.

**6. RELATED PARTY DISCLOSURES**

Dividends were paid to the directors of the company as follows:

Mr P Baron £19,619

Mrs S Baron £19,619

No further transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standards for Smaller Entities.