

REGISTERED NUMBER: 05290737 (England and Wales)

**ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2007**

**FOR**

**BARON (LANDSCAPE CONTRACTORS) LIMITED**

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

SATURDAY



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COMPANIES HOUSE

**BARON (LANDSCAPE CONTRACTORS) LIMITED**

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**FOR THE YEAR ENDED 31 DECEMBER 2007**

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**BARON (LANDSCAPE CONTRACTORS) LIMITED**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2007**

**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:** 05290737 (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 2007**

	Notes	31 12 07 £	£	31 12 06 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		45,501		52,001
Tangible assets	3		49,725		59,004
			<u>95,226</u>		<u>111,005</u>
<b>CURRENT ASSETS</b>					
Stocks		730		1,358	
Debtors		49,733		70,498	
Cash at bank and in hand		7,107		212	
		<u>57,570</u>		<u>72,068</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		155,629		168,020	
<b>NET CURRENT LIABILITIES</b>			<u>(98,059)</u>		<u>(95,952)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(2,833)</u>		<u>15,053</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year			(1,377)		(6,805)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(4,458)</u>		<u>(4,079)</u>
<b>NET (LIABILITIES)/ASSETS</b>			<u><u>(8,668)</u></u>		<u><u>4,169</u></u>

The notes form part of these abbreviated accounts

**BARON (LANDSCAPE CONTRACTORS) LIMITED**

**ABBREVIATED BALANCE SHEET - continued**

**31 DECEMBER 2007**

	Notes	31 12 07 £	£	31 12 06 £	£
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		2		2
Profit and loss account			(8,670)		4,167
<b>SHAREHOLDERS' FUNDS</b>			<u>(8,668)</u>		<u>4,169</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 December 2007

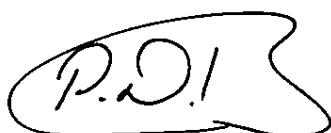
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2007 in accordance with Section 249B(2) of the Companies Act 1985

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

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 2008 and were signed on its behalf by



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 2007**

#### **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

**BARON (LANDSCAPE CONTRACTORS) LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2007**

**1 ACCOUNTING POLICIES - continued**

**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.

**2 INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 January 2007 and 31 December 2007	65,001
<b>AMORTISATION</b>	
At 1 January 2007	13,000
Charge for year	6,500
At 31 December 2007	19,500
<b>NET BOOK VALUE</b>	
At 31 December 2007	45,501
At 31 December 2006	52,001

**3 TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 January 2007	97,331
Additions	8,965
Disposals	(2,566)
At 31 December 2007	103,730
<b>DEPRECIATION</b>	
At 1 January 2007	38,326
Charge for year	16,485
Eliminated on disposal	(806)
At 31 December 2007	54,005
<b>NET BOOK VALUE</b>	
At 31 December 2007	49,725
At 31 December 2006	59,005

**BARON (LANDSCAPE CONTRACTORS) LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2007**

**4 CALLED UP SHARE CAPITAL**

Authorised Number	Class	Nominal value £1	31 12 07 £	31 12 06 £
1,000	Ordinary		<u>1,000</u>	<u>1,000</u>

Allotted, issued and fully paid Number	Class	Nominal value £1	31 12 07 £	31 12 06 £
2	Ordinary		<u>2</u>	<u>2</u>

**5 TRANSACTIONS WITH DIRECTORS**

Mr P Baron is also a Director and majority shareholder in Norwood (fencing contractors) Limited During the year Baron (Landscape contractors) Limited made sales to Norwood (fencing contractors) Limited of £0 (2006 £1,741) At the balance sheet date £3,319 (2006 £4,385) was outstanding Purchases made from Norwood (fencing contractors) Limited amounted to £0 (2006 £2,210) At the balance sheet date £0 was outstanding (2006 £0)

The directors also have an interest in Summerfield Nurseries Sales and services provided to this business during the year amounted to £25,673 (2006 £27,136) of which £11,242 was outstanding at the balance sheet date Purchases made from this business amounted to £14,951 (2006 £15,827) 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 £114,877 (2006 £114,016) at the balance sheet date