

54/4445

ANDREW FROST GARDEN SERVICES LIMITED

**DIRECTOR'S REPORT AND
FINANCIAL STATEMENTS**

YEAR ENDED 31 MARCH 2010

WEDNESDAY



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COMPANIES HOUSE

ANDREW FROST GARDEN SERVICES LIMITED

COMPANY INFORMATION

| | |
|-------------------|--|
| Director | A J Frost |
| Secretary | N E Frost |
| Company Number | 5414445 (England and Wales) |
| Registered Office | 1 Sopwith Crescent Wickford Business Park Wickford Essex SS11 8YU |
| Accountants | Hamilton Brading Chartered Accountants 1 Sopwith Crescent Wickford Business Park Wickford Essex SS11 8YU |

ANDREW FROST GARDEN SERVICES LIMITED

CONTENTS

| | Page No. |
|-----------------------------------|-----------------|
| Director's Report | 1 |
| Accountants Report | 2 |
| Profit and Loss Account | 3 |
| Balance Sheet | 4 |
| Notes to the Financial Statements | 5 - 7 |

ANDREW FROST GARDEN SERVICES LIMITED

Company No. 5414445 (England and Wales)

DIRECTOR'S REPORT

YEAR ENDED 31 MARCH 2010

The director presents his report and financial statements for the year ended 31st March 2010.

Principal activity

The company's principal activity is that of gardening services

Director

The director who served during the year was follows:

A J Frost

Small company rules

This report has been prepared in accordance with the special provision relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006

It was approved by the board on 4/7/10 and signed on its behalf

A J FROST
Director



1 Sopwith Crescent
Wickford Business Park
Wickford, Essex
SS11 8YU

CHARTERED ACCOUNTANTS' REPORT
TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
ANDREW FROST GARDEN SERVICES LIMITED

In accordance with the engagement letter dated 12th April 2005 and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company which comprise the Profit and Loss Account and Balance Sheet and the related notes from the accounting records and information and explanations you have given to us

This report is made to the company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work or for this report

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements

You have acknowledged on the balance sheet your duty to ensure that the company has kept proper accounting records and to prepare financial statements for the year ended 31st March 2010 that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the period.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

HAMILTON BRADING
1 Sopwith Crescent
Wickford Business Park
Wickford
Essex
SS11 8YU



Chartered Accountants

12 July 2010

ANDREW FROST GARDEN SERVICES LIMITED**PROFIT AND LOSS ACCOUNT****FOR THE YEAR ENDED 31 MARCH 2010**

| | Notes | 2010 | 2009 |
|--|-------|-----------------|-----------------|
| Turnover | 1,2 | 29,699 | 36,107 |
| Cost of sales | | <u>(3,987)</u> | <u>(7,946)</u> |
| Gross profit | | 25,712 | 28,161 |
| Administrative expenses | | <u>(15,101)</u> | <u>(15,893)</u> |
| Operating profit | 3 | 10,611 | 12,268 |
| Interest received | | <u>-</u> | <u>15</u> |
| Profit on ordinary activities before taxation | | 10,611 | 12,283 |
| Taxation on profit on ordinary activities | | <u>(2,127)</u> | <u>(2,585)</u> |
| Profit on ordinary activities after taxation | | <u>£ 8,484</u> | <u>£9,698</u> |

The notes on pages 5 to 7 form part of these financial statements

ANDREW FROST GARDEN SERVICES LIMITED

BALANCE SHEET AT 31 MARCH 2010

| | Notes | 2010 | 2009 |
|---|-------|----------------|----------------|
| Fixed Assets | | | |
| Tangible assets | 5 | 3,721 | 4,961 |
| Current Assets | | | |
| Debtors | 6 | 549 | 1,358 |
| Cash at bank and in hand | | <u>860</u> | <u>998</u> |
| | | 1,409 | 2,356 |
| Creditors: amounts falling due within one year | 7 | <u>(3,385)</u> | <u>(3,170)</u> |
| Net Current Liabilities | | <u>(1,976)</u> | <u>(814)</u> |
| Total Assets less Current Liabilities | | 1,745 | 4,147 |
| Provision for Liabilities | | | |
| Deferred taxation | | <u>(483)</u> | <u>(769)</u> |
| Net Assets | | <u>£1,262</u> | <u>£3,378</u> |
| Capital And Reserves | | | |
| Called up share capital | 9 | 1,000 | 1,000 |
| Profit and loss account | 11 | <u>262</u> | <u>2,378</u> |
| Shareholders' Funds | 11 | <u>£1,262</u> | <u>£3,378</u> |

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of Section 477(1) as appropriate to the Companies Act 2006. Members have not required the company, under section 476 of the Companies Act 2006, to obtain an audit for the year ended 31st March 2010. The director acknowledges his responsibility for ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006, and for preparing accounts which give a true and fair view of the state of affairs of the company as at 31st March 2010 and of its profit for the year then ended, in accordance with the requirements of Section 396, and which otherwise comply with the requirements of the Act relating to the accounts so far as applicable to the company.

The financial statements which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 were approved by the board on 4/7/2010 and are signed on this behalf

A J FROST
Director



The notes on pages 5 to 7 form part of these financial statements

ANDREW FROST GARDEN SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2010

1 ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

1.2 Turnover

Turnover comprises the invoiced value of goods and services supplied by the company

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis

| | |
|-----------|----------------------------|
| Equipment | 25% reducing balance basis |
| Vehicles | 25% reducing balance basis |

1.4 Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to Profit and Loss Account as incurred

1.5 Deferred taxation

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred taxation is measured on a non-discounted basis at the average tax rates that would apply when the timing differences are expected to reverse, based on tax rates and laws that have been enacted by the balance sheet date.

ANDREW FROST GARDEN SERVICES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2010

2 TURNOVER

In the year to 31st March 2009 none of the company's turnover was to markets outside the United Kingdom

3 OPERATING PROFIT

| | 2010 | 2009 |
|---|--------------|--------------|
| | £ | £ |
| The operating profit is stated after charging | | |
| Depreciation of tangible fixed assets | 1,240 | 2,060 |
| Director's remuneration | 5,620 | 5,260 |
| | <u>=====</u> | <u>=====</u> |

4 TAXATION

| | | |
|--------------------------------------|---------------|---------------|
| UK Corporation Tax | 2,413 | 1,932 |
| Transfer (from)/to deferred taxation | <u>(286)</u> | <u>653</u> |
| | <u>£2,127</u> | <u>£2,585</u> |
| | <u>=====</u> | <u>=====</u> |

5 TANGIBLE FIXED ASSETS

| | Motor Vehicles | Plant and Equipment | Total |
|--|----------------|---------------------|--------------|
| Cost | | | |
| At 1 st April 2009 and at 31 st March 2010 | 3,600 | 4,727 | 8,327 |
| | <u>=====</u> | <u>=====</u> | <u>=====</u> |
| Depreciation | | | |
| At 1 st April 2009 | 900 | 2,466 | 3,366 |
| Charge for year | <u>675</u> | <u>565</u> | <u>1,240</u> |
| | <u>=====</u> | <u>=====</u> | <u>=====</u> |
| At 31 st March 2010 | 1,575 | 3,031 | 4,606 |
| | <u>=====</u> | <u>=====</u> | <u>=====</u> |
| Net Book Value | | | |
| At 1 st April 2009 | £ 2,700 | 2,261 | 4,961 |
| | <u>=====</u> | <u>=====</u> | <u>=====</u> |
| At 31 st March 2010 | £ 2,025 | 1,696 | 3,721 |
| | <u>=====</u> | <u>=====</u> | <u>=====</u> |

ANDREW FROST GARDEN SERVICES LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2010

| | 2010 | 2009 |
|---|---------------|---------------|
| 6 DEBTORS: due within one year | | |
| Trade debtors | <u>£ 549</u> | <u>£1,358</u> |
| 7 CREDITORS: amounts falling due within one year | | |
| Corporation tax | 2,413 | 1,932 |
| Other creditors and accruals | <u>972</u> | <u>1,238</u> |
| | <u>£3,385</u> | <u>£3,170</u> |
| 8 DEFERRED TAXATION | | |
| Provision brought forward | 769 | 116 |
| Charge/(Release) for year | <u>(286)</u> | <u>653</u> |
| Provision carried forward | <u>£ 483</u> | <u>£ 769</u> |

The deferred tax charge relates to accelerated capital allowances

9 SHARE CAPITAL

Allotted, called up and fully paid

| | | |
|----------------------------|---------------|---------------|
| Ordinary shares of £1 each | <u>£1,000</u> | <u>£1,000</u> |
|----------------------------|---------------|---------------|

10 ULTIMATE CONTROLLER

A J Frost, a director of the company owns 100% of the shares and in this respect exercises control

11 RECONCILIATION OF RESERVES

| | Called Up Share Capital | Profit and Loss Account |
|--|------------------------------------|------------------------------------|
| Balance at 1 st April 2009 | 1,000 | 2,378 |
| Profit for year | - | 8,484 |
| Dividends | <u>-</u> | <u>(10,600)</u> |
| Balance at 31 st March 2010 | <u>£1,000</u> | <u>£ 262</u> |