

Garden Landscapes Limited

Abbreviated Unaudited Accounts

For The Year Ended 31 January 2014

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For The Year Ended 31 January 2014**

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Garden Landscapes Limited (Registered number: 03982683)

**Abbreviated Balance Sheet
31 January 2014**

	Notes	2014 £	£	2013 £	£
FIXED ASSETS					
Intangible assets	2		-		-
Tangible assets	3		4,110		6,628
			<u>4,110</u>		<u>6,628</u>
CURRENT ASSETS					
Stocks		58,615		59,278	
Debtors		1,052		6,874	
Cash at bank and in hand		24,892		38,876	
		<u>84,559</u>		<u>105,028</u>	
CREDITORS					
Amounts falling due within one year		<u>304,312</u>		<u>325,736</u>	
NET CURRENT LIABILITIES			<u>(219,753)</u>		<u>(220,708)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(215,643)</u>		<u>(214,080)</u>
CAPITAL AND RESERVES					
Called up share capital	4		1		1
Profit and loss account			<u>(215,644)</u>		<u>(214,081)</u>
SHAREHOLDERS' FUNDS			<u>(215,643)</u>		<u>(214,080)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2014 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

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 notes form part of these abbreviated accounts

Garden Landscapes Limited (Registered number: 03982683)

Abbreviated Balance Sheet - continued
31 January 2014

The financial statements were approved by the director on 14 October 2014 and were signed by:

G A B Thompson - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
For The Year Ended 31 January 2014**

1. 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

Turnover includes invoiced sales, excluding value added tax, and work completed at the year end but not invoiced.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2004, was originally being amortised over an estimated useful life of twenty years. Due to recurring losses the carrying value was reviewed by the director in the year ended 31 January 2012 and an impairment provision made.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

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.

Going concern

The company currently meets its day to day working capital requirements by being cash positive and not entering into bank borrowings, and by the personal financial support of its director.

However, in these uncertain financial times, the director realises that his personal support cannot be indefinite.

Although the director considers it appropriate to prepare financial statements on the going concern basis, his judgement is based on a lesser period than one year. The financial statements do not include any adjustments that would result from the withdrawal of the director's support.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 February 2013 and 31 January 2014	<u>150,000</u>
AMORTISATION	
At 1 February 2013 and 31 January 2014	<u>150,000</u>
NET BOOK VALUE	
At 31 January 2014	<u>-</u>
At 31 January 2013	<u>-</u>

Notes to the Abbreviated Accounts - continued
For The Year Ended 31 January 2014

3. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 February 2013	35,520
Additions	439
Disposals	(22,999)
At 31 January 2014	<u>12,960</u>
DEPRECIATION	
At 1 February 2013	28,892
Charge for year	662
Eliminated on disposal	(20,704)
At 31 January 2014	<u>8,850</u>
NET BOOK VALUE	
At 31 January 2014	<u>4,110</u>
At 31 January 2013	<u>6,628</u>

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
1	Ordinary	£1	<u>1</u>	<u>1</u>

Garden Landscapes Limited

**Report of the Accountants to the Director of
Garden Landscapes Limited**

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

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 January 2014 set out on pages three to eight and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Our report may not be relied upon by any person for any other purpose whatsoever.

Roddis Taylor Robinson neither owes nor accepts any duty to any other party and shall not be liable for any loss, damage or expenses of whatsoever nature which is caused by their reliance on these accounts.

Roddis Taylor Robinson
Chartered Accountants
Unit 6, Acorn Business Park
Woodseats Close
Sheffield
South Yorkshire
S8 0TB

14 October 2014

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.