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*A BRENNAN  
GARDEN & LANDSCAPING LTD*

*REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2009*

*COMPANY NO 4460845*

*JOHN MARTIN & COMPANY [ST ALBANS] LIMITED  
DORMERS  
CHEQUER LANE  
REDBOURN  
ST ALBANS  
HERTS  
AL3 7NH*

FRIDAY



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COMPANIES HOUSE

# **A BRENNAN GARDEN & LANDSCAPING LTD**

## **REPORT OF THE DIRECTOR FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2009**

The Director presents his report with the financial statements of the company for the year ended 31<sup>st</sup> March 2009.

### **PRINCIPAL ACTIVITY**

The principal activity of the company in the year under review was that of gardening & landscaping.

### **DIRECTORS**

Mr A Brennan was the sole director during the period under review.

His beneficial interest in the issued share capital of the company was as follows:

<b>Ordinary £1 shares</b>	<b>At the beginning and end of period</b>
Mr A Brennan	2

### **STATEMENT OF DIRECTORS RESPONSIBILITIES**

Company law requires the director to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the Director is required to:

- 1 Select suitable accounting policies and then apply them consistently.
- 2 Make judgements and estimates that are reasonable and prudent.
- 3 Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will stay in business.

The director is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable him to ensure that the financial statements comply with the Companies Act 1985. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies.

  
J C Martin SECRETARY-----

**A BRENNAN GARDEN & LANDSCAPING LTD**

**PROFIT & LOSS ACCOUNT  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2009**

	<u>Notes</u>	<u>Year ended 31/03/2009</u>	<u>Year Ended 31/03/2008</u>
Turnover	1	28,781	32,431
Administrative Expenses		<u>15,127</u>	<u>17,004</u>
Operating Profit	2	13,654	15,427
Taxation	3	<u>2,837</u>	<u>[3,037]</u>
Profit On Ordinary Activities After Taxation		<u>10,817</u>	<u>12,390</u>

**CONTINUING OPERATIONS**

None of the company's activities was acquired or discontinued during the above financial periods.

**TOTAL RECOGNISED GAINS AND LOSSES**

The company has no recognised gains or losses other than those for the above financial periods.

**A BRENNAN GARDEN & LANDSCAPING LTD**

**BALANCE SHEET  
31<sup>ST</sup> MARCH 2009**

	<u>Notes</u>	<u>2009</u>	<u>2008</u>
<b>FIXED ASSETS</b>			
Tangible fixed assets	4	757	445
<b>CURRENT ASSETS</b>			
Debtors	5	2,031	270
Cash at bank and in hand		<u>1,822</u>	<u>6,237</u>
		<u>3,853</u>	<u>6,507</u>
<b>CURRENT LIABILITIES</b>			
<b>CREDITORS:</b> Amounts falling due within one year:	6	<u>4,441</u>	<u>5,421</u>
<b>NET CURRENT (LIABILITIES)/ ASSETS</b>		<u>[588]</u>	<u>1,086</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		169	1,531
<b>PROVISIONS FOR LIABILITIES &amp; CHARGES</b>	7	<u>159</u>	<u>18</u>
		<u>10</u>	<u>1,513</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	8	2	2
Retained earnings	9	<u>8</u>	<u>1,511</u>
		<u>10</u>	<u>1,513</u>

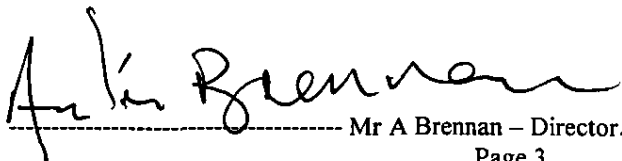
The company is entitled to exemption from audit under Section 249A[1] of the Companies Act 1985 for the year ending 31<sup>st</sup> March 2009.

No notice has been deposited under Section 249B[2] of the Companies Act 1985 in relation to its financial statements for the financial year.

The director acknowledges his responsibilities for:

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

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for smaller entities. [effective January 2007]

  
----- Mr A Brennan – Director.  
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# **A BRENNAN GARDEN & LANDSCAPING LTD**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2009**

### **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 January 2007]

#### **Turnover**

Turnover represents net invoiced sales of services, excluding value added tax.

#### **Depreciation**

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

Plant & Machinery -25% on reducing balance.

#### **Deferred Taxation**

Deferred taxation is recognised in respect of material temporary differences arising but not reversing at the balance sheet date.

<b>2] OPERATING PROFIT</b>	<b>2009</b>	<b>2008</b>
The profit is stated after charging:		
Director's remuneration	6,100	7,455
Depreciation - owned assets	<u>253</u>	<u>148</u>
<b>3] TAXATION</b>		
The tax charge on the profit on ordinary activities for the period was as follows:		
UK corporation tax at 21% [2008: 20%]	2,696	3,041
Deferred tax	<u>141</u>	<u>[4]</u>
	<u>2,837</u>	<u>3,037</u>
<b>4] TANGIBLE FIXED ASSETS</b>		
<b>Cost:</b>	<b>Plant &amp; Machinery</b>	
At 1 <sup>st</sup> April 2008	2,500	
Additions	<u>565</u>	
At 31 <sup>st</sup> March 2009	<u>3,065</u>	
<b>Depreciation:</b>		
At 1 <sup>st</sup> April 2008	2,055	
Charge for the year	<u>253</u>	
At 31 <sup>st</sup> March 2009	<u>2,308</u>	
<b>Net Book Value:</b>		
At 31 <sup>st</sup> March 2009	<u>757</u>	
At 1 <sup>st</sup> April 2008	<u>445</u>	

**A BRENNAN GARDEN & LANDSCAPING LTD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2009**

<b>5]</b>	<b>DEBTORS</b>	<b><u>2009</u></b>	<b><u>2008</u></b>
	Trade debtors	270	270
	Director's account	<u>1,761</u>	-
		<u>2,031</u>	<u>270</u>
<b>6]</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
	Corporation tax	2,696	3,041
	Taxation & social security	170	753
	Accruals	1,575	1,619
	Director's Current Account	-	<u>8</u>
		<u>4,441</u>	<u>5,421</u>
<b>7]</b>	<b>PROVISIONS FOR LIABILITIES &amp; CHARGES</b>		
	Deferred taxation		
	At 1 <sup>st</sup> April	18	22
	Accelerated capital allowances	<u>141</u>	<u>[4]</u>
	At 31 <sup>st</sup> March	<u>159</u>	<u>18</u>
<b>8]</b>	<b>CALLED UP SHARE CAPITAL</b>		
	Authorised, ordinary shares of £1 each	1,000	1,000
	Allotted, issued and fully paid	<u>2</u>	<u>2</u>
<b>9]</b>	<b>MOVEMENT IN TRTAINED EARNINGS</b>		
	At 1 <sup>st</sup> April	1,511	2,021
	Profit for the year	10,817	12,390
	Dividends	<u>[12,320]</u>	<u>[12,900]</u>
	At 31 <sup>st</sup> March	<u>8</u>	<u>1,511</u>