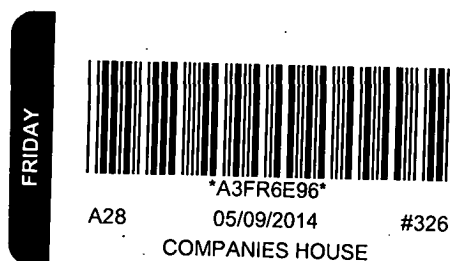


Company Registration No. 04675868 (England and Wales)

**A & A GARDEN CARE LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2014**



# **A & A GARDEN CARE LIMITED**

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# **A & A GARDEN CARE LIMITED**

## **CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF A & A GARDEN CARE LIMITED FOR THE YEAR ENDED 28 FEBRUARY 2014**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A & A Garden Care Limited for the year ended 28 February 2014 set out on pages 2 to 4 from the company's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of A & A Garden Care Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of A & A Garden Care Limited and state those matters that we have agreed to state to the Board of Directors of A & A Garden Care Limited, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A & A Garden Care Limited and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that A & A Garden Care Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of A & A Garden Care Limited. You consider that A & A Garden Care Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of A & A Garden Care Limited. 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 statutory financial statements.

*Moore and Smalley LLP*

**Moore and Smalley LLP**  
**Chartered Accountants**

Priory Close  
St Marys Gate  
Lancaster  
LA1 1XB

*29 Aug '14*

# A & A GARDEN CARE LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 28 FEBRUARY 2014

	Notes	2014 £	£	2013 £	£
<b>Fixed assets</b>					
Tangible assets	2		19,608		8,580
<b>Current assets</b>					
Debtors		38,787		2,076	
Cash at bank and in hand		5,888		151	
		<u>44,675</u>		<u>2,227</u>	
<b>Creditors: amounts falling due within one year</b>	3	<u>(56,403)</u>		<u>(47,822)</u>	
<b>Net current liabilities</b>			<u>(11,728)</u>		<u>(45,595)</u>
<b>Total assets less current liabilities</b>			7,880		(37,015)
<b>Creditors: amounts falling due after more than one year</b>	4		(3,995)		-
			<u>3,885</u>		<u>(37,015)</u>
<b>Capital and reserves</b>					
Called up share capital	5		2		2
Profit and loss account			3,883		(37,017)
<b>Shareholders' funds</b>			<u>3,885</u>		<u>(37,015)</u>

For the financial year ended 28 February 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board for issue on 29 July 2014



Mr A M Foulds  
Director

Company Registration No. 04675868

# **A & A GARDEN CARE LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

### **FOR THE YEAR ENDED 28 FEBRUARY 2014**

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#### **1 Accounting policies**

##### **1.1 Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The company has made a profit for the year of £40,900 and has net assets of £3,885.

The directors have formed a judgement, at the time of approving the financial statements, that there is a reasonable expectation that the company has adequate resources available to continue in operational existence for a period of at least twelve months from the date of approving the financial statements. For this reason the directors deem it appropriate to continue to prepare accounts on a going concern basis.

##### **1.2 Compliance with accounting standards**

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

##### **1.3 Turnover**

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

Turnover is recognised on provision of services.

##### **1.4 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 less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	20% straight line
Motor vehicles	25% straight line

##### **1.5 Leasing and hire purchase commitments**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

##### **1.6 Deferred taxation**

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

##### **1.7 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.

# A & A GARDEN CARE LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2014

### 2 Fixed assets

	Tangible assets £
<b>Cost</b>	
At 1 March 2013	43,967
Additions	16,250
Disposals	(12,954)
	<hr/>
At 28 February 2014	47,263
	<hr/>
<b>Depreciation</b>	
At 1 March 2013	35,387
On disposals	(12,234)
Charge for the year	4,502
	<hr/>
At 28 February 2014	27,655
	<hr/>
<b>Net book value</b>	
At 28 February 2014	19,608
	<hr/>
At 28 February 2013	8,580
	<hr/>

### 3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £4,684 (2013 - £9,279).

### 4 Creditors: amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £3,995 (2013 - £0).

### 5 Share capital

	2014 £	2013 £
<b>Allotted, called up and fully paid</b>		
2 Ordinary shares of £1 each	2	2
	<hr/>	<hr/>

### 6 Ultimate parent company

The company is a 100% subsidiary of A&A Landscaping and Groundcare Limited (formerly Select Property Maintenance Limited), company incorporated in England and Wales.

The ultimate controlling parties are A & E Foulds by virtue of their 100% beneficial ownership of A&A Landscaping and Groundcare Limited (formerly Select Property Maintenance Limited).