

Company Registration No. 04675868 (England and Wales)

A & A GARDEN CARE LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 28 FEBRUARY 2015

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 2015

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 2015 set out on pages 2 to 5 from the company's accounting records and from information and explanations you have given 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/regulations.

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. 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 Chartered Accountants

Priory Close
St Marys Gate
Lancaster
LA1 1XB

7 September 2015

A & A GARDEN CARE LIMITED

ABBREVIATED BALANCE SHEET

AS AT 28 FEBRUARY 2015

	Notes	2015 £	£	2014 £	£
Fixed assets					
Tangible assets	2		23,549		19,608
Current assets					
Debtors		182,833		38,787	
Cash at bank and in hand		4,671		5,888	
		187,504		44,675	
Creditors: amounts falling due within one year	3	(202,796)		(56,403)	
Net current liabilities			(15,292)		(11,728)
Total assets less current liabilities			8,257		7,880
Creditors: amounts falling due after more than one year	4		-		(3,995)
Provisions for liabilities			(2,645)		-
			5,612		3,885
Capital and reserves					
Called up share capital	5		2		2
Profit and loss account			5,610		3,883
Shareholders' funds			5,612		3,885

A & A GARDEN CARE LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED)

AS AT 28 FEBRUARY 2015

For the financial year ended 28 February 2015 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 3 September 2015

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 2015

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 £1,727 and has net assets of £5,612.

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 2015

2 Fixed assets

	Tangible assets
	£
Cost	
At 1 March 2014	47,263
Additions	12,766
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At 28 February 2015	60,029
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Depreciation	
At 1 March 2014	27,655
Charge for the year	8,825
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At 28 February 2015	36,480
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Net book value	
At 28 February 2015	23,549
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At 28 February 2014	19,608
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3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £0 (2014 - £4,684).

4 Creditors: amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £0 (2014 - £3,995).

5 Share capital

	2015	2014
	£	£
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	2	2
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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).

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.