

**Registered Number 05114049**

**A.B.C. LANDSCAPES LIMITED**

**Abbreviated Accounts**

**31 March 2015**

## Abbreviated Balance Sheet as at 31 March 2015

	Notes	2015	2014
		£	£
<b>Fixed assets</b>			
Intangible assets	2	15,580	17,220
Tangible assets	3	15,133	18,962
		<u>30,713</u>	<u>36,182</u>
<b>Current assets</b>			
Debtors		55,718	46,659
Cash at bank and in hand		6,644	-
		<u>62,362</u>	<u>46,659</u>
<b>Creditors: amounts falling due within one year</b>		<u>(67,518)</u>	<u>(71,379)</u>
<b>Net current assets (liabilities)</b>		<u>(5,156)</u>	<u>(24,720)</u>
<b>Total assets less current liabilities</b>		<u>25,557</u>	<u>11,462</u>
<b>Creditors: amounts falling due after more than one year</b>		(4,473)	(9,083)
<b>Provisions for liabilities</b>		(1,541)	(2,160)
<b>Total net assets (liabilities)</b>		<u>19,543</u>	<u>219</u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Profit and loss account		19,443	119
<b>Shareholders' funds</b>		<u>19,543</u>	<u>219</u>

- For the year ending 31 March 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 14 December 2015

And signed on their behalf by:

**MR A D BUNT, Director**

**Notes to the Abbreviated Accounts for the period ended 31 March 2015****1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover policy**

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

**Tangible assets depreciation policy**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery - 15% on reducing balance

Motor vehicles - 25% on reducing balance

Office Equipment - 20% on reducing balance

**Intangible assets amortisation policy**

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2004, is being amortised evenly over its estimated useful life of twenty years.

**Other accounting policies**

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

**2 Intangible fixed assets**

£

**Cost**

At 1 April 2014	32,800
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2015	<u>32,800</u>

#### **Amortisation**

At 1 April 2014	15,580
Charge for the year	1,640
On disposals	-
At 31 March 2015	<u>17,220</u>

#### **Net book values**

At 31 March 2015	<u>15,580</u>
At 31 March 2014	<u>17,220</u>

### **3 Tangible fixed assets**

£

#### **Cost**

At 1 April 2014	38,126
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2015	<u>38,126</u>

#### **Depreciation**

At 1 April 2014	19,164
Charge for the year	3,829
On disposals	-
At 31 March 2015	<u>22,993</u>

#### **Net book values**

At 31 March 2015	<u>15,133</u>
At 31 March 2014	<u>18,962</u>

### **4 Called Up Share Capital**

Allotted, called up and fully paid:

	2015	2014
	£	£
100 Ordinary shares of £1 each	100	100

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