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Registration number 5346056

# Freemont Landscape Architects Limited

Director's Report and Unaudited Financial Statements

for the Year Ended 31 March 2007

John Sudworth ACA  
5 The Street  
Molash  
Nr Canterbury  
Kent  
CT4 8HH

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# **Freemont Landscape Architects Limited**

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**Freemont Landscape Architects Limited**  
**Officers and Advisers**

<b>Director</b>	E Freemont
<b>Secretary</b>	P S Freemont
<b>Registered office</b>	The Firs Appledore Ashford Kent TN26 2BT
<b>Accountants</b>	John Sudworth ACA 5 The Street Molash Nr Canterbury Kent CT4 8HH

**Freemont Landscape Architects Limited**  
**Director's Report for the Year Ended 31 March 2007**

The director presents her report and the financial statements for the year ended 31 March 2007

**Principal activity**

The principal activity of the company is Landscape Architect

**Director**

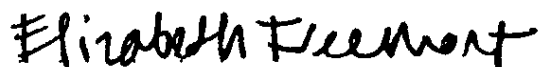
The director who held office during the year was as follows

- E Freemont

**Small company provisions**

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

Approved by the Board and signed on its behalf by



E Freemont  
Director

Date

30/12/2007

## **Accountants' Report to the Director on the Unaudited Financial Statements of Freemont Landscape Architects Limited**

In accordance with the engagement letter dated 17 March 2006, and in order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the financial statements of the company which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the accounting records and information and explanations you have given to us

This report is made to the Company's Board of Directors as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 31 March 2007 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.



John Sudworth ACA

5 The Street  
Molash  
Nr Canterbury  
Kent  
CT4 8HH

Date 30/11/07

**Freemont Landscape Architects Limited**  
**Profit and Loss Account for the Year Ended 31 March 2007**

	Note	Year ended 31 March 2007 £	28 January 2005 to 31 March 2006 £
Turnover		94 630	87 074
Cost of sales		(3,549)	(1,900)
<b>Gross profit</b>		<u>91,081</u>	<u>85,174</u>
Administrative expenses		(41,802)	(32,094)
<b>Operating profit</b>	2	<u>49 279</u>	<u>53,080</u>
Other interest receivable and similar income		309	368
<b>Profit on ordinary activities before taxation</b>		<u>49 588</u>	<u>53,448</u>
Tax on profit on ordinary activities	5	(9,864)	(10,613)
<b>Profit for the financial year</b>	12	<u>39,724</u>	<u>42,835</u>
<b>Profit and loss reserve brought forward</b>		9 835	-
Dividends	6	(28 000)	(33,000)
<b>Profit and loss reserve carried forward</b>		<u><u>21 559</u></u>	<u><u>9,835</u></u>

The notes on pages 6 to 9 form an integral part of these financial statements

# Freemont Landscape Architects Limited

## Balance Sheet as at 31 March 2007

		31 March 2007		31 March 2006	
	Note	£	£	£	£
<b>Fixed assets</b>					
Intangible assets	7		24,000		27,000
Tangible assets	8		<u>3,615</u>		<u>4,349</u>
			27,615		31,349
<b>Current assets</b>					
Debtors	9		-	11,667	
Cash at bank and in hand		<u>11,929</u>		<u>2,767</u>	
		11,929		14,434	
<b>Creditors Amounts falling due within one year</b>	10	<u>(17,985)</u>		<u>(35,948)</u>	
<b>Net current liabilities</b>			<u>(6,056)</u>		<u>(21,514)</u>
<b>Net assets</b>			<u>21,559</u>		<u>9,835</u>
<b>Capital and reserves</b>					
Profit and loss reserve	12		<u>21,559</u>		<u>9,835</u>
<b>Equity shareholders' funds</b>			<u>21,559</u>		<u>9,835</u>

For the financial year ended 31 March 2007, the company was entitled to exemption from audit under section 249A(1) of the Companies Act 1985, and no notice has been deposited under section 249B(2) requesting an audit. The director acknowledges her responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year and of its profit or loss for the financial year in accordance with the requirements of section 226 and which otherwise comply with the Companies Act 1985, so far as applicable to the company.

The 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 2005).

These accounts were approved by the Director on 30/12/2007

Elizabeth Freemont

E Freemont  
Director

The notes on pages 6 to 9 form an integral part of these financial statements

## **Freemont Landscape Architects Limited**

### **Notes to the Financial Statements for the Year Ended 31 March 2007**

#### **1 Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

##### **Cash flow statement**

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirements to prepare such a statement

##### **Going concern**

These financial statements have been prepared on a going concern basis

##### **Turnover**

Turnover represents the invoiced value of sales of goods net of value added tax

##### **Amortisation**

Amortisation is provided on intangible fixed assets so as to write off the cost or valuation less any estimated residual value, over their expected useful economic life as follows

##### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

Plant and machinery	25% net book value
Goodwill	10% straight line basis

##### **Goodwill**

Goodwill is the difference between the fair value of consideration paid for an acquired entity and the aggregate of the fair value of that entity's identifiable assets and liabilities

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable

#### **2 Operating profit**

Operating profit is stated after charging

	<b>Year ended 31 March 2007</b>	<b>28 January 2005 to 31 March 2006</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets	1 204	1 449
Amortisation of goodwill	3,000	3 000



# **Freemont Landscape Architects Limited**

## **Notes to the Financial Statements for the Year Ended 31 March 2007**

*continued*

### **3 Director's emoluments**

The director's emoluments for the year are as follows

	Year ended 31 March 2007 £	28 January 2005 to 31 March 2006 £
Director's emoluments (including benefits in kind)	<u>5,035</u>	<u>4,895</u>

### **4 Particulars of employees**

The aggregate payroll costs of these persons were as follows

	Year ended 31 March 2007 £	28 January 2005 to 31 March 2006 £
Wages and salaries	<u>5,035</u>	<u>4,895</u>

### **5 Taxation**

Analysis of current period tax charge

	Year ended 31 March 2007 £	28 January 2005 to 31 March 2006 £
<b>Current tax</b>		
Corporation tax charge	<u>9 864</u>	<u>10,613</u>

### **6 Dividends**

	Year ended 31 March 2007 £	28 January 2005 to 31 March 2006 £
<b>Equity dividends</b>		
Paid	<u>28,000</u>	<u>33,000</u>

# **Freemont Landscape Architects Limited**

## **Notes to the Financial Statements for the Year Ended 31 March 2007**

*continued*

### **7 Intangible fixed assets**

	<b>Goodwill £</b>
<b>Cost</b>	
As at 1 April 2006 and 31 March 2007	<u>30,000</u>
<b>Amortisation</b>	
As at 1 April 2006	3,000
Charge for the year	<u>3,000</u>
As at 31 March 2007	<u>6,000</u>
<b>Net book value</b>	
As at 31 March 2007	<u>24,000</u>
As at 31 March 2006	<u>27,000</u>

### **8 Tangible fixed assets**

	<b>Plant and machinery £</b>
<b>Cost</b>	
As at 1 April 2006	5,798
Additions	<u>470</u>
As at 31 March 2007	<u>6,268</u>
<b>Depreciation</b>	
As at 1 April 2006	1,449
Charge for the year	<u>1,204</u>
As at 31 March 2007	<u>2,653</u>
<b>Net book value</b>	
As at 31 March 2007	<u>3,615</u>
As at 31 March 2006	<u>4,349</u>

### **9 Debtors**

	<b>31 March 2007 £</b>	<b>31 March 2006 £</b>
Other debtors	<u>-</u>	<u>11,667</u>

**Freemont Landscape Architects Limited**  
**Notes to the Financial Statements for the Year Ended 31 March 2007**

*continued*

**10 Creditors Amounts falling due within one year**

	31 March 2007	31 March 2006
	£	£
Corporation tax	9,863	10,613
Director current accounts	7,422	24 680
Accruals and deferred income	700	655
	<u>17,985</u>	<u>35,948</u>

**11 Share capital**

	31 March 2007	31 March 2006
	£	£
<b>Authorised</b>		
<b>Equity</b>		
1,000 Ordinary shares of £1 each	<u>1 000</u>	<u>1,000</u>
<b>Allotted, called up and fully paid</b>		
<b>Equity</b>		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

**12 Reserves**

	Profit and loss reserve £
Balance at 1 April 2006	9,835
Transfer from profit and loss account for the year	39,724
Dividends	<u>(28,000)</u>
Balance at 31 March 2007	<u>21,559</u>

**13 Related parties**

**Controlling entity**

The company is controlled by the director who owns 100% of the called up share capital