

Registered Number 07386855

THE COTSWOLD GARDEN COMPANY LTD

Abbreviated Accounts

30 July 2015

Abbreviated Balance Sheet as at 30 July 2015

	Notes	2015 £	2014 £
Fixed assets			
Tangible assets	2	54,824	18,305
Investments	3	11,000	-
		<u>65,824</u>	<u>18,305</u>
Current assets			
Debtors		42,312	44,737
Cash at bank and in hand		114,164	43,138
		<u>156,476</u>	<u>87,875</u>
Creditors: amounts falling due within one year		<u>(91,131)</u>	<u>(35,893)</u>
Net current assets (liabilities)		<u>65,345</u>	<u>51,982</u>
Total assets less current liabilities		<u>131,169</u>	<u>70,287</u>
Provisions for liabilities		(6,719)	(3,627)
Accruals and deferred income		(1,698)	(1,440)
Total net assets (liabilities)		<u>122,752</u>	<u>65,220</u>
Capital and reserves			
Called up share capital	4	1	1
Profit and loss account		122,751	65,219
Shareholders' funds		<u>122,752</u>	<u>65,220</u>

- For the year ending 30 July 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 27 April 2016

And signed on their behalf by:
Simon Dowle, Director

Notes to the Abbreviated Accounts for the period ended 30 July 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 is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Tangible assets depreciation policy

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery - 25% straight line

Fittings fixtures and equipment - 25% straight line

2 Tangible fixed assets

	£
Cost	
At 31 July 2014	33,044
Additions	54,015
Disposals	-
Revaluations	-
Transfers	-
At 30 July 2015	<u>87,059</u>
Depreciation	
At 31 July 2014	14,739
Charge for the year	17,496
On disposals	-
At 30 July 2015	<u>32,235</u>
Net book values	
At 30 July 2015	<u><u>54,824</u></u>
At 30 July 2014	<u><u>18,305</u></u>

3 Fixed assets Investments

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses. Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

4 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2015</i>	<i>2014</i>
	<i>£</i>	<i>£</i>
1 Ordinary shares of £1 each	1	1

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.