

COMPANY REGISTRATION NUMBER SC158159

ALEX BUTTER LANDSCAPING LIMITED
ABBREVIATED ACCOUNTS

30 APRIL 2014

FRIDAY



S3M2LUY2

SCT

05/12/2014

#158

COMPANIES HOUSE

BROWN & LONGHORN

Chartered Management Accountants
61 George Street
Perth PH1 5LB

ALEX BUTTER LANDSCAPING LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2014

CONTENTS

PAGE

Abbreviated balance sheet

1

Notes to the abbreviated accounts

3

ALEX BUTTER LANDSCAPING LIMITED

ABBREVIATED BALANCE SHEET

30 APRIL 2014

	Note	2014	2013
		£	£
FIXED ASSETS	2		
Tangible assets		<u>337,611</u>	<u>406,219</u>
CURRENT ASSETS			
Stocks		72,000	65,000
Debtors		234,199	411,980
Cash at bank and in hand		<u>98</u>	<u>196</u>
		<u>306,297</u>	<u>477,176</u>
CREDITORS: Amounts falling due within one year		<u>479,876</u>	<u>668,849</u>
NET CURRENT LIABILITIES		<u>(173,579)</u>	<u>(191,673)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>164,032</u>	<u>214,546</u>
CREDITORS: Amounts falling due after more than one year		<u>110,345</u>	<u>183,593</u>
PROVISIONS FOR LIABILITIES		<u>29,156</u>	<u>36,138</u>
		<u>24,531</u>	<u>(5,185)</u>
CAPITAL AND RESERVES			
Called-up equity share capital	3	100	100
Profit and loss account		<u>24,431</u>	<u>(5,285)</u>
SHAREHOLDERS' FUNDS/(DEFICIT)		<u>24,531</u>	<u>(5,185)</u>

The Balance sheet continues on the following page.

The notes on pages 3 to 4 form part of these abbreviated accounts.

ALEX BUTTER LANDSCAPING LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

30 APRIL 2014

For the year ended 30 April 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on 10 November 2014.

MR. A. BUTTER
Director



Company Registration Number: SC158159

The notes on pages 3 to 4 form part of these abbreviated accounts.

ALEX BUTTER LANDSCAPING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2014

1. ACCOUNTING POLICIES

Basis of accounting

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

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

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

Improvements to Property	6.7% straight line
Plant & Machinery	15% reducing balance
Motor Vehicles	25% reducing balance
Office Equipment	15% reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Deferred taxation

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

ALEX BUTTER LANDSCAPING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2014

1. ACCOUNTING POLICIES *(continued)*

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.

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 May 2013	1,202,417
Additions	26,808
Disposals	<u>(15,900)</u>
At 30 April 2014	<u>1,213,325</u>
DEPRECIATION	
At 1 May 2013	796,198
Charge for year	90,510
On disposals	<u>(10,994)</u>
At 30 April 2014	<u>875,714</u>
NET BOOK VALUE	
At 30 April 2014	<u>337,611</u>
At 30 April 2013	<u>406,219</u>

3. SHARE CAPITAL

Authorised share capital:

	2014 £	2013 £
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

Allotted, called up and fully paid:

	2014 No	£	2013 No	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>