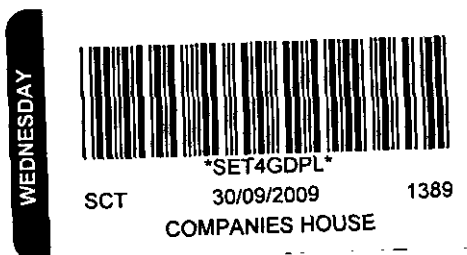


REGISTERED NUMBER: 219712 (Scotland)

ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2008

FOR

MACDONALD BROTHERS LANDSCAPES LIMITED



MACDONALD BROTHERS LANDSCAPES LIMITED

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FOR THE YEAR ENDED 31 DECEMBER 2008

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MACDONALD BROTHERS LANDSCAPES LIMITED

COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2008

**DIRECTOR:** D MacDonald

**SECRETARY:** S MacDonald

**REGISTERED OFFICE:** Hairlaw  
Chapelton  
By Strathaven  
ML10 6RR

**REGISTERED NUMBER:** 219712 (Scotland)

**ACCOUNTANTS:** Active Corporate Audit LLP  
221 West George Street  
Glasgow  
G2 2ND

**MACDONALD BROTHERS LANDSCAPES LIMITED**

**ABBREVIATED BALANCE SHEET**  
**31 DECEMBER 2008**

	Notes	31.12.08 £	£	31.12.07 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		21,996		27,364
<b>CURRENT ASSETS</b>					
Debtors		42,483		48,463	
Investments		38,873		49,157	
Cash at bank and in hand		246		5,885	
		<u>81,602</u>		<u>103,505</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	3	<u>40,379</u>		<u>40,409</u>	
<b>NET CURRENT ASSETS</b>			<u>41,223</u>		<u>63,096</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			63,219		90,460
<b>CREDITORS</b>					
Amounts falling due after more than one year	3		(7,292)		-
<b>PROVISIONS FOR LIABILITIES</b>			<u>(354)</u>		<u>(316)</u>
<b>NET ASSETS</b>			<u><u>55,573</u></u>		<u><u>90,144</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		2		2
Profit and loss account			<u>55,571</u>		<u>90,142</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>55,573</u></u>		<u><u>90,144</u></u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 December 2008.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2008 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

MACDONALD BROTHERS LANDSCAPES LIMITED

ABBREVIATED BALANCE SHEET - continued  
31 DECEMBER 2008

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the director on 21 September 2009 and were signed by:

A handwritten signature in black ink, appearing to read 'D MacDonald', is written above the printed name.

D MacDonald - Director

MACDONALD BROTHERS LANDSCAPES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2008

1. **ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

**Turnover**

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

**Tangible fixed assets**

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	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 20% on cost

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

**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.

The charge for the year was £1,221 (2007 : £1,200).

2. **TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 January 2008	139,402
Additions	16,378
	<hr/>
At 31 December 2008	155,780
	<hr/>
<b>DEPRECIATION</b>	
At 1 January 2008	112,038
Charge for year	21,746
	<hr/>
At 31 December 2008	133,784
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 December 2008	21,996
	<hr/>
At 31 December 2007	27,364
	<hr/>

3. **CREDITORS**

Creditors include an amount of £10,417 for which security has been given.

MACDONALD BROTHERS LANDSCAPES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2008

4. **CALLED UP SHARE CAPITAL**

Authorised:				
Number:	Class:	Nominal	31.12.08	31.12.07
		value:	£	£
10,000	Ordinary	£1	<u>10,000</u>	<u>10,000</u>
Allotted, issued and fully paid:				
Number:	Class:	Nominal	31.12.08	31.12.07
		value:	£	£
2	Ordinary	£1	<u>2</u>	<u>2</u>

5. **RELATED PARTY DISCLOSURES**

The Company was indebted to the Managing Director, Mr David MacDonald, at the year end to the sum of £294 (2007 - £1,086). This loan was advanced interest free and has no fixed terms for repayment.