

Registered number  
SC282230

Elite Landscapes (Scotland) Limited

Abbreviated Accounts

31 March 2016

**Elite Landscapes (Scotland) Limited****Registered number:** SC282230**Abbreviated Balance Sheet****as at 31 March 2016**

	Notes	2016 £	2015 £
<b>Fixed assets</b>			
Intangible assets	2	19,800	23,100
Tangible assets	3	23,781	6,758
		<u>43,581</u>	<u>29,858</u>
<b>Current assets</b>			
Stocks	100	100	
Debtors	28,069	9,118	
Cash at bank and in hand	17,639	36,567	
	<u>45,808</u>	<u>45,785</u>	
<b>Creditors: amounts falling due within one year</b>	(24,286)	(17,546)	
<b>Net current assets</b>		<u>21,522</u>	<u>28,239</u>
<b>Total assets less current liabilities</b>		<u>65,103</u>	<u>58,097</u>
<b>Provisions for liabilities</b>		(4,312)	-
<b>Net assets</b>		<u>60,791</u>	<u>58,097</u>
<b>Capital and reserves</b>			
Called up share capital	4	500	500
Profit and loss account		60,291	57,597
<b>Shareholder's funds</b>		<u>60,791</u>	<u>58,097</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mr Hugh McKerr

Director

Approved by the board on 10 August 2016

**Elite Landscapes (Scotland) Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 March 2016**

**1 Accounting policies**

***Basis of preparation***

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***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% reducing balance
Motor vehicles	25% reducing balance

***Goodwill***

Capitalised goodwill is amortised on a straight-line basis over its useful economic life which is estimated to be 10 years.

***Stocks***

Stock is valued at the lower of cost and net realisable value.

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

**2 Intangible fixed assets**

£

**Cost**

At 1 April 2015	33,000
At 31 March 2016	<u>33,000</u>

**Amortisation**

At 1 April 2015	9,900
Provided during the year	<u>3,300</u>
At 31 March 2016	<u>13,200</u>

**Net book value**

At 31 March 2016	<u>19,800</u>
At 31 March 2015	<u>23,100</u>

**3 Tangible fixed assets****£****Cost**

At 1 April 2015	36,707
Additions	26,095
Disposals	(12,000)
At 31 March 2016	<u>50,802</u>

**Depreciation**

At 1 April 2015	29,949
Charge for the year	7,928
On disposals	(10,856)
At 31 March 2016	<u>27,021</u>

**Net book value**

At 31 March 2016	<u>23,781</u>
At 31 March 2015	<u>6,758</u>

**4 Share capital****Nominal  
value****2016  
Number****2016  
£****2015  
£**

Allotted, called up and fully paid:

Ordinary shares	£1 each	500	<u>500</u>	<u>500</u>
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