

Registered Number SC300265

AB LANDSCAPING LTD.

Abbreviated Accounts

30 April 2016

Abbreviated Balance Sheet as at 30 April 2016

	<i>Notes</i>	<i>2016</i>	<i>2015</i>
		£	£
Fixed assets			
Intangible assets	2	-	20,000
Tangible assets	3	50,469	54,575
		<u>50,469</u>	<u>74,575</u>
Current assets			
Stocks		16,664	19,493
Debtors		-	8,613
Cash at bank and in hand		62,342	33,956
		<u>79,006</u>	<u>62,062</u>
Creditors: amounts falling due within one year		(118,891)	(117,056)
Net current assets (liabilities)		<u>(39,885)</u>	<u>(54,994)</u>
Total assets less current liabilities		<u>10,584</u>	<u>19,581</u>
Provisions for liabilities		(9,990)	(10,788)
Total net assets (liabilities)		<u>594</u>	<u>8,793</u>
Capital and reserves			
Called up share capital	4	2	2
Profit and loss account		592	8,791
Shareholders' funds		<u>594</u>	<u>8,793</u>

- For the year ending 30 April 2016 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 25 January 2017

And signed on their behalf by:

Mr Alan Baxter, Director

Notes to the Abbreviated Accounts for the period ended 30 April 2016

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 comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Tangible assets depreciation policy

Tangible Fixed Assets are stated at cost or valuation less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of Fixed Assets, less their estimated residual value, over their expected useful lives on the following bases :

Plant & Machinery 15% on reducing balance

Fixtures, Fittings & Equipment 15% on reducing balance

Motor Vehicles 25% on reducing balance

Intangible assets amortisation policy

Goodwill is being amortised evenly over its estimated useful life of ten years.

Valuation information and policy

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

Other accounting policies**Taxation**

The charge for taxation is based on the profit for the year and takes into account taxation deferred because of timing differences between the treatment of certain items for taxation and accounting purposes. Provision is made for deferred tax only to the extent that it is probable that an actual liability will crystallise.

2 Intangible fixed assets

	£
Cost	
At 1 May 2015	200,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 April 2016	<u>200,000</u>
Amortisation	
At 1 May 2015	180,000

Charge for the year	20,000
On disposals	-
At 30 April 2016	<u>200,000</u>
Net book values	
At 30 April 2016	<u>0</u>
At 30 April 2015	<u>20,000</u>

3 Tangible fixed assets

	£
Cost	
At 1 May 2015	100,756
Additions	4,320
Disposals	-
Revaluations	-
Transfers	-
At 30 April 2016	<u>105,076</u>
Depreciation	
At 1 May 2015	46,181
Charge for the year	8,426
On disposals	-
At 30 April 2016	<u>54,607</u>
Net book values	
At 30 April 2016	<u>50,469</u>
At 30 April 2015	<u>54,575</u>

4 Called Up Share Capital

Allotted, called up and fully paid:

	2016	2015
	£	£
2 Ordinary shares of £1 each	2	2

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