

**Abbreviated Unaudited Accounts for the Year Ended 31 March 2012**

**for**

**Broomhill Garden Services Ltd.**

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for the Year Ended 31 March 2012**

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**Broomhill Garden Services Ltd.**

**Company Information  
for the Year Ended 31 March 2012**

**DIRECTOR:** P McDonald

**SECRETARY:** D McDonald

**REGISTERED OFFICE:** 55-57 West High Street  
INVERURIE  
AB51 3QQ

**REGISTERED NUMBER:** SC337724 (Scotland)

**ACCOUNTANTS:** Atholl Scott  
Chartered Accountants  
55-57 West High Street  
INVERURIE  
AB51 3QQ

**Abbreviated Balance Sheet  
31 March 2012**

|  | Notes | 31.3.12<br>£    | 31.3.11<br>£    |
|--|-------|-----------------|-----------------|
| <b>FIXED ASSETS</b>                          |       |                 |                 |
| Intangible assets                            | 2     | -               | 17,500          |
| Tangible assets                              | 3     | <u>1,744</u>    | <u>365</u>      |
|  |       | <u>1,744</u>    | <u>17,865</u>   |
| <b>CURRENT ASSETS</b>                        |       |                 |                 |
| Stocks                                       |       | -               | 8,195           |
| Debtors                                      |       | 259             | 268             |
| Cash at bank and in hand                     |       | <u>407</u>      | <u>1,033</u>    |
|  |       | 666             | 9,496           |
| <b>CREDITORS</b>                             |       |                 |                 |
| Amounts falling due within one year          |       | <u>(93,134)</u> | <u>(85,668)</u> |
| <b>NET CURRENT LIABILITIES</b>               |       |                 |                 |
|  |       | <u>(92,468)</u> | <u>(76,172)</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                 |                 |
|  |       | <u>(90,724)</u> | <u>(58,307)</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                 |                 |
| Called up share capital                      | 4     | 100             | 100             |
| Profit and loss account                      |       | <u>(90,824)</u> | <u>(58,407)</u> |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |                 |                 |
|  |       | <u>(90,724)</u> | <u>(58,307)</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 19 December 2012 and were signed by:

P McDonald - Director

**Notes to the Abbreviated Accounts  
for the Year Ended 31 March 2012**

**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 April 2008).

**Turnover**

Turnover represents amounts receivable for goods sold and services rendered during the year, exclusive of value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2008, is being amortised evenly over its estimated useful life of ten years.

By the end of the year the used car trading ceased and therefore the goodwill was written off due to impairment.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                    |                           |
|--------------------|---------------------------|
| Motor vehicles     | - 25% on reducing balance |
| Computer equipment | - 33% on 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.

**Deferred tax**

The payment of taxation is deferred or accelerated because of timing differences between the treatment of certain items for accounting and taxation purposes. Full provision for deferred taxation is made under the liability method, without discounting, on all timing differences that have arisen, but not reversed by the balance sheet date, unless such provision is not permitted by accounting standards.

In accordance with such standards deferred tax is not provided for:

- a) revaluation gains on land and buildings, unless there is a binding agreement to sell them at the balance sheet date; and
- b) gains on the sale of non-monetary assets, if the taxable gain will probably be rolled over.

**GOING CONCERN**

Although the going concern basis has been adopted in these accounts, its continued appropriateness is dependent upon the continued support of the directors.

Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 March 2012

2. INTANGIBLE FIXED ASSETS

|                       | Total<br>£ |
|-----------------------|------------|
| <b>COST</b>           |            |
| At 1 April 2011       | 25,000     |
| Impairments           | (25,000)   |
| At 31 March 2012      | -          |
| <b>AMORTISATION</b>   |            |
| At 1 April 2011       | 7,500      |
| Impairments           | (7,500)    |
| At 31 March 2012      | -          |
| <b>NET BOOK VALUE</b> |            |
| At 31 March 2012      | -          |
| At 31 March 2011      | 17,500     |

3. TANGIBLE FIXED ASSETS

|                       | Total<br>£ |
|-----------------------|------------|
| <b>COST</b>           |            |
| At 1 April 2011       | 1,215      |
| Additions             | 2,000      |
| At 31 March 2012      | 3,215      |
| <b>DEPRECIATION</b>   |            |
| At 1 April 2011       | 850        |
| Charge for year       | 621        |
| At 31 March 2012      | 1,471      |
| <b>NET BOOK VALUE</b> |            |
| At 31 March 2012      | 1,744      |
| At 31 March 2011      | 365        |

4. CALLED UP SHARE CAPITAL

|                                  |          |                |         |
|----------------------------------|----------|----------------|---------|
| Allotted, issued and fully paid: |          |                |         |
| Number:                          | Class:   | Nominal value: | 31.3.12 |
|                                  |          |                | £       |
| 100                              | Ordinary | £1             | 100     |
|                                  |          |                | 31.3.11 |
|                                  |          |                | £       |
|                                  |          |                | 100     |

5. ULTIMATE CONTROLLING PARTY

Mr P McDonald is the ultimate controlling party by virtue of his 100% shareholding in the company.

**Chartered Accountants' Report to the Director  
on the Unaudited Financial Statements of  
Broomhill Garden Services Ltd.**

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Broomhill Garden Services Ltd. for the year ended 31 March 2012 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

This report is made solely to the director of Broomhill Garden Services Ltd. in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Broomhill Garden Services Ltd. and state those matters that we have agreed to state to the director of Broomhill Garden Services Ltd. in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Broomhill Garden Services Ltd. has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Broomhill Garden Services Ltd.. You consider that Broomhill Garden Services Ltd. is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Broomhill Garden Services Ltd.. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Atholl Scott  
Chartered Accountants  
55-57 West High Street  
INVERURIE  
AB51 3QQ

20 December 2012

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.