

**Abbreviated Accounts for the Year Ended 31 March 2013**

**for**

**Abernyte Landscaping Services Limited**

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for the Year Ended 31 March 2013**

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**Abernyte Landscaping Services Limited**

**Company Information  
for the Year Ended 31 March 2013**

**DIRECTOR:** D A Hagan

**SECRETARY:** None

**REGISTERED OFFICE:** Roseangle House  
27 Roseangle  
Dundee  
Tayside  
DD1 4LS

**REGISTERED NUMBER:** SC345313 (Scotland)

**ACCOUNTANTS:** Arthur Garty & Co. Ltd.  
161 Albert Street  
Dundee  
Tayside  
DD4 6PX

**Abernyte Landscaping Services Limited (Registered number: SC345313)**

**Abbreviated Balance Sheet  
31 March 2013**

	Notes	2013 £	£	2012 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		-		680
Tangible assets	3		<u>1,433</u>		<u>1,791</u>
			1,433		2,471
<b>CURRENT ASSETS</b>					
Debtors		-		905	
Cash at bank		<u>402</u>		<u>1,361</u>	
		402		2,266	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>5,762</u>		<u>16,672</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(5,360)</u>		<u>(14,406)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(3,927)</u>		<u>(11,935)</u>
<b>PROVISIONS FOR LIABILITIES</b>					
<b>NET LIABILITIES</b>			<u>287</u>		<u>358</u>
			<u>(4,214)</u>		<u>(12,293)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		100		100
Profit and loss account			<u>(4,314)</u>		<u>(12,393)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(4,214)</u>		<u>(12,293)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2013 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
- (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 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 notes form part of these abbreviated accounts

**Abernyte Landscaping Services Limited (Registered number: SC345313)**

**Abbreviated Balance Sheet - continued**  
**31 March 2013**

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 10 December 2013 and were signed by:

D A Hagan - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts  
for the Year Ended 31 March 2013**

**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 net invoiced sales of goods, excluding value added tax, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

**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 five years.

**Tangible fixed assets**

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

Plant and machinery - 20% on reducing balance

**Deferred tax**

The charge for deferred tax takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. Deferred tax assets are recognised only to the extent that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred taxation is measured on a non-discounted basis at the rates that would apply when the timing differences reverse based on tax rates and laws that have been enacted, or substantively enacted, by the balance sheet date.

**2. INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2012	
and 31 March 2013	<u>3,400</u>
<b>AMORTISATION</b>	
At 1 April 2012	2,720
Amortisation for year	<u>680</u>
At 31 March 2013	<u>3,400</u>
<b>NET BOOK VALUE</b>	
At 31 March 2013	<u>-</u>
At 31 March 2012	<u>680</u>

Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 March 2013

3. **TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2012	
and 31 March 2013	<u>3,799</u>
<b>DEPRECIATION</b>	
At 1 April 2012	2,008
Charge for year	<u>358</u>
At 31 March 2013	<u>2,366</u>
<b>NET BOOK VALUE</b>	
At 31 March 2013	<u>1,433</u>
At 31 March 2012	<u>1,791</u>

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2013 £	2012 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

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.