

Abbreviated Accounts for the Year Ended 31 March 2010

for

Abernyte Landscaping Services Limited

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for the Year Ended 31 March 2010**

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Abernyte Landscaping Services Limited

**Company Information
for the Year Ended 31 March 2010**

DIRECTOR: M D Hagan

SECRETARY: None

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

REGISTERED NUMBER: SC345313 (Scotland)

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

Abbreviated Balance Sheet
31 March 2010

	Notes	2010 £	2009 £
FIXED ASSETS			
Intangible assets	2	2,040	2,720
Tangible assets	3	2,799	1,762
		<u>4,839</u>	<u>4,482</u>
CURRENT ASSETS			
Debtors		2,157	2,185
Cash at bank and in hand		3,906	4,098
		<u>6,063</u>	<u>6,283</u>
CREDITORS			
Amounts falling due within one year		18,959	12,075
		<u>18,959</u>	<u>12,075</u>
NET CURRENT LIABILITIES		<u>(12,896)</u>	<u>(5,792)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(8,057)</u>	<u>(1,310)</u>
PROVISIONS FOR LIABILITIES		<u>588</u>	<u>236</u>
NET LIABILITIES		<u>(8,645)</u>	<u>(1,546)</u>
CAPITAL AND RESERVES			
Called up share capital	4	100	100
Profit and loss account		(8,745)	(1,646)
		<u>(8,645)</u>	<u>(1,646)</u>
SHAREHOLDERS' FUNDS		<u>(8,645)</u>	<u>(1,546)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2010.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2010 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- 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.

Abbreviated Balance Sheet - continued
31 March 2010

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 13 December 2010 and were signed by:

A handwritten signature in black ink, consisting of a series of loops and a large circular flourish at the bottom.

M D Hagan - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
for the Year Ended 31 March 2010**

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
Motor vehicles	- 25% 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 £
COST	
At 1 April 2009	
and 31 March 2010	3,400
AMORTISATION	
At 1 April 2009	680
Charge for year	680
At 31 March 2010	1,360
NET BOOK VALUE	
At 31 March 2010	2,040
At 31 March 2009	2,720

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2010

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2009	2,250
Additions	2,299
Disposals	(750)
At 31 March 2010	<u>3,799</u>
DEPRECIATION	
At 1 April 2009	488
Charge for year	700
Eliminated on disposal	(188)
At 31 March 2010	<u>1,000</u>
NET BOOK VALUE	
At 31 March 2010	<u>2,799</u>
At 31 March 2009	<u>1,762</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2010 £	2009 £
100	Ordinary	£1	<u>100</u>	<u>100</u>