

**REGISTERED NUMBER: 05305434 (England and Wales)**

**ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2014**

**FOR**

**J GUY GARDEN MACHINERY LIMITED**

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FOR THE YEAR ENDED 31 December 2014**

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**J GUY GARDEN MACHINERY LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 December 2014**

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**DIRECTOR:** Mr J R Guy

**SECRETARY:** Mrs T Guy

**REGISTERED OFFICE:** Cedar Court  
5 College Street  
Petersfield  
Hampshire  
GU31 4AE

**REGISTERED NUMBER:** 05305434 (England and Wales)

**ACCOUNTANTS:** Wallis White & Co  
Accountants and Tax Consultants  
Cedar Court  
5 College Street  
Petersfield  
Hampshire  
GU31 4AE

**ABBREVIATED BALANCE SHEET**  
**31 December 2014**

	Notes	31.12.14 £	£	31.12.13 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		4,000		4,400
Tangible assets	3		<u>1,962</u>		<u>2,432</u>
			<b>5,962</b>		<b>6,832</b>
<b>CURRENT ASSETS</b>					
Stocks		500		500	
Debtors		814		400	
Cash at bank and in hand		<u>5,513</u>		<u>5,106</u>	
		<b>6,827</b>		<b>6,006</b>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>12,628</u>		<u>11,988</u>	
<b>NET CURRENT LIABILITIES</b>			<b>(5,801)</b>		<b>(5,982)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b><u>161</u></b>		<b><u>850</u></b>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		2		2
Profit and loss account			<u>159</u>		<u>848</u>
<b>SHAREHOLDERS' FUNDS</b>			<b><u>161</u></b>		<b><u>850</u></b>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2014 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
- (b) 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 December 2014**

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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 27 September 2015 and were signed by:

Mr J R Guy - Director

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 December 2014**

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**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.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2005, is being amortised evenly over its estimated useful life of twenty 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 etc                      - 25% on reducing balance and 15% 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**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

**2. INTANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 January 2014	
and 31 December 2014	<u><b>8,000</b></u>
<b>AMORTISATION</b>	
At 1 January 2014	<b>3,600</b>
Amortisation for year	<u><b>400</b></u>
At 31 December 2014	<u><b>4,000</b></u>
<b>NET BOOK VALUE</b>	
At 31 December 2014	<u><b>4,000</b></u>
At 31 December 2013	<u><b>4,400</b></u>

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31 December 2014**

**3. TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 January 2014 and 31 December 2014	<u>9,439</u>
<b>DEPRECIATION</b>	
At 1 January 2014	7,007
Charge for year	<u>470</u>
At 31 December 2014	<u>7,477</u>
<b>NET BOOK VALUE</b>	
At 31 December 2014	<u>1,962</u>
At 31 December 2013	<u>2,432</u>

**4. CALLED UP SHARE CAPITAL**

**Allotted, issued and fully paid:**

Number:	Class:	Nominal value:	31.12.14 £	31.12.13 £
2	Ordinary	£1	<u>2</u>	<u>2</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.