

Registered number
06549099

Ceres Garden Maintenance Ltd

Abbreviated Accounts

30 November 2009

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COMPANIES HOUSE

Ceres Garden Maintenance Ltd
Registered number: 06549099
Abbreviated Balance Sheet
as at 30 November 2009

	Notes	2009 £	2008 £
Fixed assets			
Intangible assets	2	18,500	19,500
Tangible assets	3	<u>634</u>	<u>1,420</u>
		19,134	20,920
Current assets			
Cash at bank and in hand		3,676	5,007
Creditors: amounts falling due within one year		<u>(16,017)</u>	<u>(19,989)</u>
Net current liabilities		(12,341)	(14,982)
Net assets		<u>6,793</u>	<u>5,938</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		6,693	5,838
Shareholder's funds		<u>6,793</u>	<u>5,938</u>

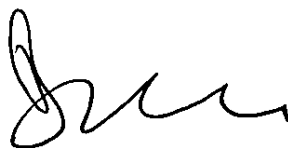
The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the member has not required the company to obtain an audit in accordance with section 476 of the Act

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime

B McCubbin
 Director

Approved by the board on 10 August 2010



Ceres Garden Maintenance Ltd
Notes to the Abbreviated Accounts
for the year ended 30 November 2009

1 Accounting policies

Basis of preparation

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

Turnover represents fees for gardening services and sales of plants, the company is not registered for value added tax

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Plant and machinery	25% straight line
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Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse

2 Intangible fixed assets

£

Cost

At 1 December 2008	20,000
At 30 November 2009	<u>20,000</u>

Amortisation

At 1 December 2008	500
Provided during the year	<u>1,000</u>
At 30 November 2009	<u>1,500</u>

Net book value

At 30 November 2009	<u>18,500</u>
At 30 November 2008	<u>19,500</u>

Ceres Garden Maintenance Ltd
Notes to the Abbreviated Accounts
for the year ended 30 November 2009

3 Tangible fixed assets

£

Cost

At 1 December 2008	1,900
Additions	129
Disposals	(830)

At 30 November 2009	<u>1,199</u>
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Depreciation

At 1 December 2008	480
Charge for the year	500
On disposals	(415)

At 30 November 2009	<u>565</u>
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Net book value

At 30 November 2009	<u>634</u>
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At 30 November 2008	<u>1,420</u>
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4 Share capital

**2009
No**

**2008
No**

**2009
£**

**2008
£**

Allotted, called up and fully paid
 Ordinary shares of £1 each

100

100

100

100