

**REGISTERED NUMBER: SC373507 (Scotland)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 28TH FEBRUARY 2018**

**FOR**

**LANDSCAPE & FORESTRY SERVICES (SCOTLAND)  
LTD**

**LANDSCAPE & FORESTRY SERVICES (SCOTLAND)  
LTD (REGISTERED NUMBER: SC373507)**

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FOR THE YEAR ENDED 28TH FEBRUARY 2018**

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**LANDSCAPE & FORESTRY SERVICES (SCOTLAND)  
LTD**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 28TH FEBRUARY 2018**

**DIRECTOR:** S Deas

**REGISTERED OFFICE:** 23 Muirdyke Avenue  
Carronshore  
Falkirk  
Central  
FK2 8AW

**REGISTERED NUMBER:** SC373507 (Scotland)

**ACCOUNTANTS:** James Bain & Co Ltd  
16 Melville Terrace  
Stirling  
FK8 2NE

**LANDSCAPE & FORESTRY SERVICES (SCOTLAND)  
LTD (REGISTERED NUMBER: SC373507)**

**ABRIDGED BALANCE SHEET  
28TH FEBRUARY 2018**

	Notes	28/2/18 £	£	28/2/17 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		106,222		99,857
<b>CURRENT ASSETS</b>					
Stocks		49,827		9,560	
Debtors		25,172		29,621	
Cash at bank		<u>9,634</u>		<u>882</u>	
		84,633		40,063	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>101,747</u>		<u>60,314</u>	
<b>NET CURRENT LIABILITIES</b>			(17,114)		(20,251)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			89,108		79,606
<b>CREDITORS</b>					
Amounts falling due after more than one year			<u>57,847</u>		<u>51,563</u>
<b>NET ASSETS</b>			<u>31,261</u>		<u>28,043</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			1		1
Retained earnings			<u>31,260</u>		<u>28,042</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>31,261</u>		<u>28,043</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28th February 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 28th February 2018 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.

The notes form part of these financial statements

**LANDSCAPE & FORESTRY SERVICES (SCOTLAND)  
LTD (REGISTERED NUMBER: SC373507)**

**ABRIDGED BALANCE SHEET - continued  
28TH FEBRUARY 2018**

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 28th February 2018 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 9th November 2018 and were signed by:

S Deas - Director

The notes form part of these financial statements

**LANDSCAPE & FORESTRY SERVICES (SCOTLAND)  
LTD (REGISTERED NUMBER: SC373507)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28TH FEBRUARY 2018**

**1. STATUTORY INFORMATION**

Landscape & Forestry Services (Scotland) Ltd is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

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

**Stocks**

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**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 profit or loss in the period to which they relate.

**LANDSCAPE & FORESTRY SERVICES (SCOTLAND)  
LTD (REGISTERED NUMBER: SC373507)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28TH FEBRUARY 2018**

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 5 (2017 - 5) .

**4. TANGIBLE FIXED ASSETS**

	Totals £
<b>COST</b>	
At 1st March 2017	165,418
Additions	41,294
Disposals	<u>(13,225)</u>
At 28th February 2018	<u>193,487</u>
<b>DEPRECIATION</b>	
At 1st March 2017	65,561
Charge for year	25,010
Eliminated on disposal	<u>(3,306)</u>
At 28th February 2018	<u>87,265</u>
<b>NET BOOK VALUE</b>	
At 28th February 2018	<u>106,222</u>
At 28th February 2017	<u>99,857</u>

**LANDSCAPE & FORESTRY SERVICES (SCOTLAND)  
LTD**

**REPORT OF THE ACCOUNTANTS TO THE DIRECTOR OF  
LANDSCAPE & FORESTRY SERVICES (SCOTLAND)  
LTD**

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Abridged Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.**

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 28th February 2018 set out on pages nil to nil and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

James Bain & Co Ltd  
16 Melville Terrace  
Stirling  
FK8 2NE

9th November 2018



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.