

REGISTERED NUMBER: 03812623 (England and Wales)

**Abbreviated Unaudited Accounts
for the period 1 September 2008 to 28 February 2009**

for

**Landart Garden Design
and Construction Limited (cessation)**



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for the period 1 September 2008 to 28 February 2009**

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**Landart Garden Design
and Construction Limited (cessation)**

**Company Information
for the period 1 September 2008 to 28 February 2009**

DIRECTOR:

S H Gordon

REGISTERED OFFICE:

2nd Floor
Hygeia House
66 College Road
Harrow
Middlesex
HA1 1BE

REGISTERED NUMBER:

03812623 (England and Wales)

ACCOUNTANTS:

Lawrence Grant
Chartered Accountants
and Reporting Accountants
2nd Floor
Hygeia House
66 College Road
Harrow
Middlesex
HA1 1BE

**Landart Garden Design
and Construction Limited (cessation)**

**Abbreviated Balance Sheet
28 February 2009**

	Notes	28.2.09 £	£	31.8.08 £	£
FIXED ASSETS					
Intangible assets	2		96,500		99,500
Tangible assets	3		17,975		21,724
			<u>114,475</u>		<u>121,224</u>
CURRENT ASSETS					
Stocks		-		800	
Debtors		14,276		8,695	
Cash at bank and in hand		117,222		279,335	
		<u>131,498</u>		<u>288,830</u>	
CREDITORS					
Amounts falling due within one year		<u>47,267</u>		<u>183,388</u>	
NET CURRENT ASSETS			<u>84,231</u>		<u>105,442</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>198,706</u></u>		<u><u>226,666</u></u>
CAPITAL AND RESERVES					
Called up share capital	4		2		2
Profit and loss account			<u>198,704</u>		<u>226,664</u>
SHAREHOLDERS' FUNDS			<u><u>198,706</u></u>		<u><u>226,666</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 28 February 2009.

The members have not required the company to obtain an audit of its financial statements for the period ended 28 February 2009 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

**Landart Garden Design
and Construction Limited (cessation)**

**Abbreviated Balance Sheet - continued
28 February 2009**

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 7 August 2009 and were signed by:

A handwritten signature in black ink, appearing to read 'S H Gordon', with a stylized flourish at the end.

S H Gordon - Director

The notes form part of these abbreviated accounts

**Landart Garden Design
and Construction Limited (cessation)**

**Notes to the Abbreviated Accounts
for the period 1 September 2008 to 28 February 2009**

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 services, 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	- 25% reducing balance
Motor vehicles	- 25% reducing balance
Computer equipment	- 33% on cost

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

The charge for taxation 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. In accordance with FRSSE January 2007, deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which the timing differences reverse, based on tax rates and laws enacted at the balance sheet date. Deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2008 and 28 February 2009	120,000
AMORTISATION	
At 1 September 2008	20,500
Charge for period	3,000
At 28 February 2009	23,500
NET BOOK VALUE	
At 28 February 2009	96,500
At 31 August 2008	99,500

**Landart Garden Design
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**Notes to the Abbreviated Accounts - continued
for the period 1 September 2008 to 28 February 2009**

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2008	59,199
Disposals	(850)
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At 28 February 2009	58,349
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DEPRECIATION	
At 1 September 2008	37,476
Charge for period	3,111
Eliminated on disposal	(213)
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At 28 February 2009	40,374
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NET BOOK VALUE	
At 28 February 2009	17,975
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At 31 August 2008	21,723
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4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	28.2.09	31.8.08
		£1	£	£
2	Ordinary		2	2
			<hr/>	<hr/>