

COMPANY REGISTRATION NUMBER SC283446

GARDEN DISPLAYS LIMITED
ABBREVIATED ACCOUNTS
30 APRIL 2014

DAND CARNEGIE LLP

Chartered Accountants
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GARDEN DISPLAYS LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2014

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GARDEN DISPLAYS LIMITED

ABBREVIATED BALANCE SHEET

30 APRIL 2014

	Note	2014 £	2013 £
FIXED ASSETS	2		
Tangible assets		6,743	8,992
CURRENT ASSETS			
Debtors		971	-
Cash at bank and in hand		6,762	2,187
		7,733	2,187
CREDITORS: Amounts falling due within one year		8,399	6,403
NET CURRENT LIABILITIES		(666)	(4,216)
TOTAL ASSETS LESS CURRENT LIABILITIES		6,077	4,776
PROVISIONS FOR LIABILITIES		604	344
		5,473	4,432
CAPITAL AND RESERVES			
Called-up equity share capital	4	2	2
Profit and loss account		5,471	4,430
SHAREHOLDERS' FUNDS		5,473	4,432

For the year ended 30 April 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 11 August 2014, and are signed on their behalf by:

MR J. R. H. GORDON
Director



Company Registration Number: SC283446

The notes on pages 2 to 3 form part of these abbreviated accounts.

GARDEN DISPLAYS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 APRIL 2014

1. ACCOUNTING POLICIES

Basis of accounting

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

The turnover shown in the profit and loss account represents amounts invoiced during the year.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery	- 25% reducing balance
Fixtures & Fittings	- 25% reducing balance
Motor Vehicles	- 25% reducing balance
Computer equipment	- 25% reducing balance

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax.

GARDEN DISPLAYS LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 APRIL 2014

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 May 2013 and 30 April 2014	<u>33,013</u>
DEPRECIATION	
At 1 May 2013	24,021
Charge for year	<u>2,249</u>
At 30 April 2014	<u><u>26,270</u></u>
NET BOOK VALUE	
At 30 April 2014	<u>6,743</u>
At 30 April 2013	<u><u>8,992</u></u>

3. RELATED PARTY TRANSACTIONS

The company was under the joint control of Mr J. & Mrs C. Gordon throughout the current and previous year.

No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 8.

4. SHARE CAPITAL

Allotted, called up and fully paid:

	2014		2013	
	No	£	No	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>