

Registration Number: SC 205201

UPPER DENS LANDSCAPING LIMITED

(A Company limited by guarantee and not having a share capital)

ABBREVIATED ACCOUNTS

FOR THE YEAR TO 31 MARCH 2011

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UPPER DENS LANDSCAPING LIMITED

(A Company limited by guarantee and not having a share capital)

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UPPER DENS LANDSCAPING LIMITED

(A Company limited by guarantee and not having a share capital)

ABBREVIATED BALANCE SHEET

AS AT 31 MARCH 2011

	Notes	2011 £	2010 £
CURRENT ASSETS			
Debtors		1,310	140
Bank and Cash		4,363	2,195
		5,673	2,335
CREDITORS: amounts falling due within one year		(5,396)	(2,058)
NET CURRENT ASSETS		277	277
NET ASSETS		£ <u>277</u>	£ <u>277</u>
RESERVES			
Profit and loss account		£ <u>277</u>	£ <u>277</u>

The Directors' statements required by sections 475(2) and (3) are shown on the following page which forms part of this balance sheet

UPPER DENS LANDSCAPING LTD

(A Company Limited by Guarantee and not having a Share Capital)

BALANCE SHEET (continued)

Directors' statements required by Section 475(2) and (3)

For the year ended 31 March 2011

In approving these abbreviated accounts as directors of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the companies Act 2006;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 March 2011 ; and
- (c) that we acknowledge our responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 386 ; and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Small Entities (effective April 2008) relating to small companies.

The abbreviated accounts were approved by the Board on 8 June 2011 and signed on its behalf by:

M. FAREY M. FAREY, Director

A. KILPATRICK A. KILPATRICK, Director

Registration number SC205201

The notes on pages 4 and 5 form part of these accounts.

UPPER DENS LANDSCAPING LIMITED

(A Company limited by guarantee and not having a share capital)

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

FOR THE YEAR TO 31 MARCH 2011

1. ACCOUNTING POLICIES

(a) **Basis of Accounting**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standards for Smaller Entities (effective April 2008). The principal accounting policies which the Directors have adopted within that convention are set out below.

(b) **Taxation**

The charge for taxation is based on the results for the period and takes into account the taxation deferred because of timing differences between the treatment of certain items for accounting and taxation purposes. Provision for deferred taxation is made under the liability method only to the extent that it is probable that the liability will become payable in the foreseeable future.

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, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposals of fixed assets that have rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider 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.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

UPPER DENS LANDSCAPING LIMITED

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NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

FOR THE YEAR TO 31 MARCH 2011

2. TURNOVER

Turnover consists of the invoiced value (excluding value added tax) and represents the contributions made by each of the two Housing Associations in lieu of expenditure.

Turnover is attributable to the principal activities of the company, which arose wholly in the United Kingdom.

3. COMPANY STATUS

The Company is limited by guarantee and has no share capital. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.