REGISTRAR

COMPANY REGISTRATION NUMBER SC251249

# THE GARDEN DOCTOR (SCOTLAND) LTD

## ABBREVIATED ACCOUNTS

## FOR THE YEAR ENDED

## 31 MARCH 2012

FRIDAY

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SCT 08/06/2012 #680

COMPANIES HOUSE

**WALTON KILGOUR**
Chartered Accountants
2 Marshall Place
Perth
PH2 8AH

# THE GARDEN DOCTOR (SCOTLAND) LTD

## ABBREVIATED ACCOUNTS

## YEAR ENDED 31 MARCH 2012

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# THE GARDEN DOCTOR (SCOTLAND) LTD

## ABBREVIATED BALANCE SHEET

## 31 MARCH 2012

| | Note | 2012 £ | £ | 2011 £ |
|---|---|---|---|---|
| **FIXED ASSETS** | 2 | | | |
| Tangible assets | | | 1,238 | 1,651 |
| **CURRENT ASSETS** | | | | |
| Debtors | | 221 | | 96 |
| Cash at bank and in hand | | 881 | | 1,123 |
| | | 1,102 | | 1,219 |
| **CREDITORS: Amounts falling due within one year** | | 10,672 | | 13,142 |
| **NET CURRENT LIABILITIES** | | | (9,570) | (11,923) |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | | (8,332) | (10,272) |
| **CAPITAL AND RESERVES** | | | | |
| Called-up equity share capital | 3 | | 2 | 2 |
| Profit and loss account | | | (8,334) | (10,274) |
| **DEFICIT** | | | (8,332) | (10,272) |

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The director acknowledges his responsibility for:

(i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and

(ii) 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 financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These abbreviated accounts were approved and signed by the director and authorised for issue on 29 May 2012.

MR JAMES P RILEY
Director

Company Registration Number: SC251249



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

# THE GARDEN DOCTOR (SCOTLAND) LTD

## NOTES TO THE ABBREVIATED ACCOUNTS

## YEAR ENDED 31 MARCH 2012

### 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).

At 31 March 2012, the company had a deficit of net assets amounting to £8,322, (2011 - £10,272). The director is confident of the company's future profitability and has given an assurance of his continued financial support. On this basis, it is considered appropriate to prepare the accounts on a going concern basis.

**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 |
| Motor Vehicles | - | 25%reducing balance |
| Equipment | - | 25%reducing balance |

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

# THE GARDEN DOCTOR (SCOTLAND) LTD

## NOTES TO THE ABBREVIATED ACCOUNTS

## YEAR ENDED 31 MARCH 2012

**2. FIXED ASSETS**

| | Tangible Assets £ |
|---|---|
| **COST** | |
| **At 1 April 2011 and 31 March 2012** | **12,672** |
| **DEPRECIATION** | |
| At 1 April 2011 | **11,021** |
| Charge for year | **413** |
| **At 31 March 2012** | **11,434** |
| **NET BOOK VALUE** | |
| **At 31 March 2012** | **1,238** |
| At 31 March 2011 | 1,651 |

**3. SHARE CAPITAL**

**Authorised share capital:**

| | 2012 £ | 2011 £ |
|---|---|---|
| 2 Ordinary shares of £1 each | **2** | 2 |

**Allotted, called up and fully paid:**

| | 2012 | | 2011 | |
|---|---|---|---|---|
| | No | £ | No | £ |
| 2 Ordinary shares of £1 each | **2** | **2** | 2 | 2 |