

Registration number 254521

TGP LANDSCAPE ARCHITECTS LTD

Abbreviated accounts

for the year ended 31 August 2004



TGP LANDSCAPE ARCHITECTS LTD

**Accountants' report on the unaudited financial statements to the directors of
TGP LANDSCAPE ARCHITECTS LTD**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 August 2004 set out on pages 2 to 5 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 supplied to us.

**Sloan and Co., C.A.'s
Chartered Accountants
20 Lynton Avenue
Glasgow
G46 7JP**

Date: 1 December 2004

TGP LANDSCAPE ARCHITECTS LTD

Abbreviated balance sheet as at 31 August 2004

	Notes	2004	
		£	£
Fixed assets			
Intangible assets	2		50,000
Tangible assets	2		18,613
			<u>68,613</u>
Current assets			
Stocks		5,179	
Debtors		49,982	
Cash at bank and in hand		30,231	
		<u>85,392</u>	
Creditors: amounts falling due within one year		<u>(94,882)</u>	
Net current liabilities			<u>(9,490)</u>
Net assets			<u>59,123</u>
Capital and reserves			
Called up share capital	3		100
Profit and loss account			59,023
Shareholders' funds			<u>59,123</u>

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 5 form an integral part of these financial statements.

TGP LANDSCAPE ARCHITECTS LTD

Abbreviated balance sheet (continued)

**Directors' statements required by Section 249B(4)
for the year ended 31 August 2004**

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 249A(1) of the Companies Act 1985 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 31 August 2004 and

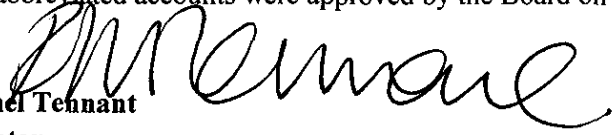
(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 221, 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 Section 226 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 are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies .

The abbreviated accounts were approved by the Board on 1 December 2004 and signed on its behalf by


Rachel Tennant
Director

The notes on pages 4 to 5 form an integral part of these financial statements.

TGP LANDSCAPE ARCHITECTS LTD

Notes to the abbreviated financial statements for the year ended 31 August 2004

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Goodwill

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	- 25% straight line
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1.5. Stock and work in progress

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

1.6. 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, 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 disposal of fixed assets that have been 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.

TGP LANDSCAPE ARCHITECTS LTD

Notes to the abbreviated financial statements for the year ended 31 August 2004

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2. Fixed assets	Intangible assets £	Tangible fixed assets £	Total £
Cost			
At 1 September 2003	50,000	14,981	64,981
Additions	-	9,165	9,165
At 31 August 2004	50,000	24,146	74,146
Depreciation and			
Charge for year	-	5,533	5,533
At 31 August 2004	-	5,533	5,533
Net book value			
At 31 August 2004	50,000	18,613	68,613
At 31 August 2003	50,000	14,981	64,981
3. Share capital			2004 £
Authorised			
100 Ordinary shares of £1 each			100
Allotted, called up and fully paid			
100 Ordinary shares of £1 each			100

