COMPANY REGISTRATION NUMBER SC255138

Kare Gardens Ltd

Unaudited Abbreviated Accounts

For the Year Ended

30 September 2016

THE A9 PARTNERSHIP LIMITED
Chartered Accountants
57-59 High Street
Dunblane
Perthshire
FK15 0EE

Kare Gardens Ltd

Abbreviated Balance Sheet

30 September 2016

	Note	2016 £	£	2015 £
FIXED ASSETS	**2**			
Tangible assets			50,087	27,440
CURRENT ASSETS				
Stocks		-		5,789
Debtors		55,222		57,279
Cash at bank and in hand		26,967		19,920
		82,189		82,988
CREDITORS: Amounts falling due within one year		46,292		36,490
NET CURRENT ASSETS			35,897	46,498
TOTAL ASSETS LESS CURRENT LIABILITIES			85,984	73,938
CREDITORS: Amounts falling due after more than one year			33,969	14,198
PROVISIONS FOR LIABILITIES			9,805	5,029
			42,210	54,711
CAPITAL AND RESERVES				
Called up equity share capital	**4**		100	100
Profit and loss account			42,110	54,611
SHAREHOLDERS' FUNDS			42,210	54,711

For the year ended 30 September 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's 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 director acknowledges his 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 and signed by the director and authorised for issue on 29 June 2017 .

Mr D Hutton

Company Registration Number: SC255138

Kare Gardens Ltd

Notes to the Abbreviated Accounts

Year Ended 30 September 2016

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 January 2015).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax. Sale of goods is recognised when the company has delivered products to the customer, the customer has accepted the products and collectability of the related receivable is reasonably assured. Revenue from services is recognised when the services have been provided and the right to consideration has been earned.

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-15% reducing balance

Motor Vehicles-25% rducing balance

Office Equipment-15% reducing balance

Work in progress

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

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, 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.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 October 2015	63,495
Additions	35,932
Disposals	(6,788)
At 30 September 2016	92,639
DEPRECIATION	
At 1 October 2015	36,055
Charge for year	11,674
On disposals	(5,177)
At 30 September 2016	42,552
NET BOOK VALUE	
At 30 September 2016	50,087
At 30 September 2015	27,440

3. DIRECTORS ADVANCES, CREDITS AND GUARANTEES DIRECTOR

At the start of the financial year the director owed the company £ 43,134 . During the year there were advances of £ 55,102 and credit repayments of £ 59,452 . As a result of these transactions, at the end of the financial year the director owed the company £ 38,784 .

4. SHARE CAPITAL

Allotted, called up and fully paid:

	2016		2015	
	No.	**£**	No.	£
Ordinary shares of £ 1 each	100	100	100	100

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