

Registered Number 05200788

ACTIVE GARDEN LIMITED

Abbreviated Accounts

31 January 2016

Abbreviated Balance Sheet as at 31 January 2016

	<i>Notes</i>	<i>2016</i>	<i>2015</i>
		£	£
Fixed assets			
Intangible assets	2	6,445	-
Tangible assets	3	9,296	8,748
		<u>15,741</u>	<u>8,748</u>
Current assets			
Stocks		1,712	1,850
Debtors		54,146	57,517
Cash at bank and in hand		40,646	19,554
		<u>96,504</u>	<u>78,921</u>
Creditors: amounts falling due within one year		(29,490)	(32,504)
Net current assets (liabilities)		<u>67,014</u>	<u>46,417</u>
Total assets less current liabilities		<u>82,755</u>	<u>55,165</u>
Creditors: amounts falling due after more than one year		-	(376)
Total net assets (liabilities)		<u>82,755</u>	<u>54,789</u>
Capital and reserves			
Called up share capital	4	1,000	1,000
Profit and loss account		81,755	53,789
Shareholders' funds		<u>82,755</u>	<u>54,789</u>

- For the year ending 31 January 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 23 May 2016

And signed on their behalf by:

Mr A J Smith, Director

Mrs M Smith, Director

Notes to the Abbreviated Accounts for the period ended 31 January 2016**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Tangible assets depreciation policy

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class Depreciation method and rate

Plant and equipment 15% reducing balance

Motor vehicles 25% straight line

Fixtures and fittings 15% reducing balance

Intangible assets amortisation policy

Amortisation 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:

Asset class Amortisation method and rate

Intangible assets 33% straight line

Valuation information and policy

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Other accounting policies

Research and development

Development expenditure incurred on an individual project is carried forward when its future recoverability can reasonably be regarded as assured. Any expenditure carried forward is amortised in line with the expected future sales from the related project.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Intangible fixed assets

	£
Cost	
At 1 February 2015	-
Additions	7,719
Disposals	-
Revaluations	-
Transfers	-
At 31 January 2016	<u>7,719</u>
Amortisation	
At 1 February 2015	-
Charge for the year	1,274
On disposals	-
At 31 January 2016	<u>1,274</u>
Net book values	
At 31 January 2016	<u>6,445</u>
At 31 January 2015	<u>-</u>

3 Tangible fixed assets

	£
Cost	
At 1 February 2015	17,204
Additions	2,974
Disposals	-
Revaluations	-
Transfers	-
At 31 January 2016	<u>20,178</u>
Depreciation	
At 1 February 2015	8,456
Charge for the year	2,426
On disposals	-
At 31 January 2016	<u>10,882</u>
Net book values	
At 31 January 2016	<u>9,296</u>
At 31 January 2015	<u>8,748</u>

4 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2016</i>	<i>2015</i>
	£	£
1,000 Ordinary shares of £1 each	1,000	1,000

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