

THE TREE AND GARDEN COMPANY LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED
31 JULY 2007



A handwritten signature in black ink, consisting of a stylized 'G' followed by a flourish.

LB GROUP
Chartered Accountants
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Stratford
London
E15 4HF

THE TREE AND GARDEN COMPANY LIMITED
ABBREVIATED ACCOUNTS
YEAR ENDED 31 JULY 2007

CONTENTS	PAGES
Abbreviated balance sheet	1
Notes to the abbreviated accounts	2 to 3

THE TREE AND GARDEN COMPANY LIMITED
ABBREVIATED BALANCE SHEET
31 JULY 2007

	Note	2007	2006
	2	£	£
FIXED ASSETS			
Tangible assets		95,477	108,498
CURRENT ASSETS			
Debtors		70,864	48,172
CREDITORS: Amounts falling due within one year		<u>156,855</u>	<u>142,132</u>
NET CURRENT LIABILITIES		(85,991)	(93,960)
TOTAL ASSETS LESS CURRENT LIABILITIES		9,486	14,538
CREDITORS: Amounts falling due after more than one year		<u>7,449</u>	<u>4,146</u>
		<u>2,037</u>	<u>10,392</u>
CAPITAL AND RESERVES			
Called-up equity share capital	3	100	100
Profit and loss account		<u>1,937</u>	<u>10,292</u>
SHAREHOLDERS' FUNDS		<u>2,037</u>	<u>10,392</u>

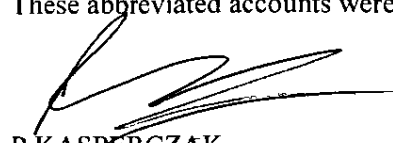
The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act

The director acknowledges his responsibility for

- (i) ensuring that the company keeps proper accounting records which comply with section 221 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 226, 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 VII of the Companies Act 1985

These abbreviated accounts were approved and signed by the director and authorised for issue on 29th May 2008



P KASPERCZAK
Director

THE TREE AND GARDEN COMPANY LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 JULY 2007

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 2005)

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax

In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion

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
Fixtures & Fittings	- 10% reducing balance
Motor Vehicles	- 20% reducing balance
Equipment	- 25% reducing balance

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

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account

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 TREE AND GARDEN COMPANY LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 JULY 2007

2. FIXED ASSETS

**Tangible
Assets
£**

COST

At 1 August 2006	214,659
Additions	12,770
Disposals	(5,995)
At 31 July 2007	<u>221,434</u>

DEPRECIATION

At 1 August 2006	106,161
Charge for year	23,377
On disposals	(3,581)
At 31 July 2007	<u>125,957</u>

NET BOOK VALUE

At 31 July 2007	<u>95,477</u>
At 31 July 2006	<u>108,498</u>

3. SHARE CAPITAL**Authorised share capital:**

	2007	2006
	£	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

Allotted, called up and fully paid:

	2007		2006
	No	£	No
	100	100	100
			£
Ordinary shares of £1 each			<u>100</u>