

L & J LANDSCAPES LIMITED
ABBREVIATED ACCOUNTS
FOR THE PERIOD ENDED
30 JUNE 2003



A27
COMPANIES HOUSE

0245
25/03/04

A48
COMPANIES HOUSE

0245
23/01/04

L & J LANDSCAPES LIMITED

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L & J LANDSCAPES LIMITED**BALANCE SHEET****FOR THE PERIOD ENDED 30 JUNE 2003**

	Notes	2003 £	£
Fixed assets			
Tangible assets	2		262
Current assets			
Stocks		1,375	
Debtors		2,210	
Cash at bank and in hand		2,333	
		5,918	
Creditors: amounts falling due within one year		(2,961)	
Net current assets			2,957
Net assets			3,219
Capital and reserves			
Called up share capital	3		1
Profit and loss account			3,218
Shareholders' funds			3,219

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

L & J LANDSCAPES LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED)

**DIRECTORS' STATEMENTS REQUIRED BY SECTION 249B(4)
FOR THE PERIOD ENDED 30 JUNE 2003**

In approving these abbreviated accounts as directors of the company we hereby confirm:

(a) that for the period 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 period ended 30 June 2003 and

(c) that we acknowledge our responsibilities for:

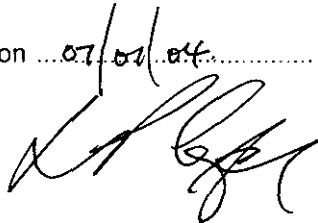
(1) ensuring that the company keeps accounting records which comply with Section 221, and

(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 period and of its profit or loss for the period 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 07/01/04 and signed on its behalf

L P Capey
Director



L & J LANDSCAPES LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2003

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention.

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

1.2. Turnover

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

1.3. 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:

Plant and machinery	- 25% reducing balance
Fixtures, fittings and equipment	- 25% reducing balance

1.4. Stock

Stock is valued at the lower of cost and net realisable value.

1.5. Deferred taxation

The charge for deferred taxation is based on the profit for the year and takes into account taxation deferred because of timing differences between the treatment of certain items for taxation and accounting purposes. Deferred tax is recognised without discounting in respect of all timing differences between the treatment of certain items for taxation and accounting purposes which have arisen but not reversed by the balance sheet date, except as otherwise required by Financial Reporting Standard 19. The company has adopted Financial Reporting Standard 19 for the first year. No prior period adjustment is necessary as full provision was made last year as required by Financial Reporting Standard 19.

2. Fixed assets	Tangible fixed assets £
Cost	
Additions	349
At 30 June 2003	349
Depreciation	
Charge for period	87
At 30 June 2003	87
Net book value	
At 30 June 2003	262

L & J LANDSCAPES LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2003

3. Share capital	2003
	£
Authorised equity	
1,000 Ordinary shares of £1 each	1,000
Allotted, called up and fully paid equity	
1 Ordinary shares of £1 each	1