

L & J LANDSCAPES LIMITED

ABBREVIATED ACCOUNTS

**FOR THE YEAR ENDED
30 JUNE 2005**



EDX *EUUPM00D* 544
COMPANIES HOUSE 25/4/06
COMPANIES HOUSE 09/05/2006
ED1 *EUAB7EU9* 183
COMPANIES HOUSE 25/04/2006

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L & J LANDSCAPES LIMITED

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L & J LANDSCAPES LIMITED

ABBREVIATED BALANCE SHEET AS AT 30 JUNE 2005

		2005		2004	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		8,520		10,419
Current assets					
Stocks		1,251		1,375	
Debtors		1,783		5,765	
Cash at bank and in hand		1,851		789	
		<u>4,885</u>		<u>7,929</u>	
Creditors: amounts falling due within one year		<u>(8,611)</u>		<u>(14,319)</u>	
Net current liabilities			<u>(3,726)</u>		<u>(6,390)</u>
Net assets			<u>4,794</u>		<u>4,029</u>
Capital and reserves					
Called up share capital	3		1		1
Profit and loss account			4,793		4,028
Shareholders' funds			<u>4,794</u>		<u>4,029</u>

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 YEAR ENDED 30 JUNE 2005**

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 30 June 2005 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 20 April 2006 and signed on its behalf by

L P Capey
Director



L & J LANDSCAPES LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2005

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	-	15% 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. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

1.6. 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.

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2005

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