

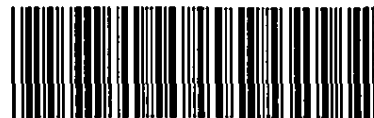
Registration Number 04479021

L & J LANDSCAPES LIMITED

ABBREVIATED ACCOUNTS

**FOR THE YEAR ENDED
30 JUNE 2007**

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L & J LANDSCAPES LIMITED

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L & J LANDSCAPES LIMITED

ABBREVIATED BALANCE SHEET AS AT 30 JUNE 2007

		2007		2006	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		9,584		7,689
Current assets					
Stocks		4,110		8,015	
Debtors		12,958		2,526	
Cash at bank and in hand		1,984		949	
		<u>19,052</u>		<u>11,490</u>	
Creditors' amounts falling due within one year		<u>(26,500)</u>		<u>(14,221)</u>	
Net current liabilities			<u>(7,448)</u>		<u>(2,731)</u>
Total assets less current liabilities			<u>2,136</u>		<u>4,958</u>
Net assets			<u>2,136</u>		<u>4,958</u>
Capital and reserves					
Called up share capital	3		1		1
Profit and loss account			2,135		4,957
Shareholders' funds			<u>2,136</u>		<u>4,958</u>

The director's 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)

DIRECTOR'S STATEMENTS REQUIRED BY SECTION 249B(4) FOR THE YEAR ENDED 30 JUNE 2007

In approving these abbreviated accounts as director of the company I 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 2007 and

(c) that I acknowledge my 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

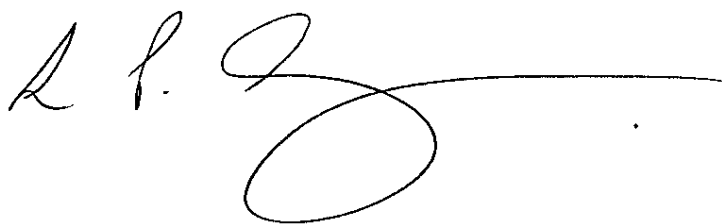
These abbreviated accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

The abbreviated accounts were approved by the Board on
behalf by

29/4/08

and signed on its

L P Capey
Director



L & J LANDSCAPES LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board

1.2. Changes in accounting policy

In preparing the financial statements for the current year, the company has adopted the following Financial Reporting Standards

FRS 25 (IAS 32) Financial Instruments Disclosure and Presentation

During the year the company has adopted the presentation requirements of FRS 25. By adopting this standard the company has been required to change the presentation of its equity dividends paid, to show the dividends paid in the notes to the accounts rather than on the face of the profit and loss account

1.3. Turnover

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

1.4. 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

1.5. Stock and work in progress

Stock and work in progress are valued at the lower of cost and net realisable value

1.6 Pensions

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

L & J LANDSCAPES LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

1 7. 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

1.8. Financial instruments

Financial instruments are classified and accounted for, according to the substance of contractual arrangement, as either financial assets, financial liabilities or equity instruments, as defined in FRS 25, Financial Instruments Disclosure and Presentation. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities

L & J LANDSCAPES LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2007

2	Fixed assets	Tangible fixed assets £	
	Cost		
	At 1 July 2006	13,707	
	Additions	4,510	
	Disposals	(1,500)	
	At 30 June 2007	<u>16,717</u>	
	Depreciation		
	At 1 July 2006	6,018	
	On disposals	(579)	
	Charge for year	1,694	
	At 30 June 2007	<u>7,133</u>	
	Net book values		
	At 30 June 2007	<u>9,584</u>	
	At 30 June 2006	<u>7,689</u>	
3	Share capital	2007 £	2006 £
	Authorised equity		
	1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
	Allotted, called up and fully paid equity		
	1 Ordinary shares of £1 each	<u>1</u>	<u>1</u>
	Equity Shares		
	1 Ordinary shares of £1 each	<u>1</u>	<u>1</u>