

Registered Number SC183003

LIVING CHRISTMAS TREES LIMITED

Abbreviated Accounts

30 April 2012

LIVING CHRISTMAS TREES LIMITED

Registered Number SC183003

Balance Sheet as at 30 April 2012

	Notes	2012	2011
		£	£
Fixed assets			
Tangible	2	47,955	46,931
Total fixed assets		47,955	46,931
Current assets			
Stocks		4,000	24,800
Debtors		47,812	9,714
Cash at bank and in hand		61,182	155,491
Total current assets		112,994	190,005
Creditors: amounts falling due within one year		(5,920)	(43,009)
Net current assets		107,074	146,996
Total assets less current liabilities		155,029	193,927
Provisions for liabilities and charges		(3,330)	(2,307)
Total net Assets (liabilities)		151,699	191,620
Capital and reserves			
Called up share capital		1,000	1,000
Profit and loss account		150,699	190,620
Shareholders funds		151,699	191,620

- a. For the year ending 30 April 2012 the company was entitled to exemption under section 477(2) of the Companies Act 2006.
- b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006
- c. The directors acknowledge their responsibility for:
 - i. ensuring the company keeps accounting records which comply with Section 386; and
 - ii. preparing accounts 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 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
- d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 31 January 2013

And signed on their behalf by:

Kenneth Hendry, Director

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1068 of the Companies Act 2006.

Notes to the abbreviated accounts

For the year ending 30 April 2012

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Small Entities (effective January 2005)

Turnover

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

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and Machinery	20.00% Reducing Balance
Motor vehicles	25.00% Reducing Balance

2 Tangible fixed assets

Cost	£
At 30 April 2011	239,445
additions	13,930
disposals	
revaluations	
transfers	
At 30 April 2012	<u>253,375</u>
Depreciation	
At 30 April 2011	192,514
Charge for year	12,906
on disposals	
At 30 April 2012	<u>205,420</u>
Net Book Value	
At 30 April 2011	46,931
At 30 April 2012	<u>47,955</u>

3 Transactions with directors

At 30 April 2012 K Hendry who is a director of the company owed the company £44,207 (2011 - nil). The loan is interest free. The maximum balance outstanding during the year was £44,207.