Registered Number SC183003

LIVING CHRISTMAS TREES LIMITED

Abbreviated Accounts

30 April 2013

LIVING CHRISTMAS TREES LIMITED **Registered Number SC183003**

Abbreviated Balance Sheet as at 30 April 2013

	Notes	*2013*	*2012*
		£	£
Fixed assets			
Tangible assets	2	35,863	47,955
		35,863	47,955
Current assets			
Stocks		-	4,000
Debtors		4,178	47,812
Cash at bank and in hand		136,695	61,182
		140,873	112,994
Creditors: amounts falling due within one year		(82,618)	(5,920)
Net current assets (liabilities)		58,255	107,074
Total assets less current liabilities		94,118	155,029
Provisions for liabilities		(2,525)	(3,330)
Total net assets (liabilities)		91,593	151,699
Capital and reserves			
Called up share capital		1,000	1,000
Profit and loss account		90,593	150,699
Shareholders' funds		91,593	151,699

- For the year ending 30 April 2013 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- 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 2014

And signed on their behalf by:
K Hendry, Director

Notes to the Abbreviated Accounts for the period ended 30 April 2013

1 Accounting Policies

Basis of measurement and preparation of accounts
The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

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

Tangible assets depreciation policy
Plant and machinery 10%, 20% and 25% reducing balance
Computer equipment 33.3% straight line
Motor vehicles 25% reducing balance

2 Tangible fixed assets

	£
Cost	
At 1 May 2012	253,375
Additions	-
Disposals	(10,973)
Revaluations	-
Transfers	-
At 30 April 2013	242,402
Depreciation	
At 1 May 2012	205,420
Charge for the year	9,460
On disposals	(8,341)
At 30 April 2013	206,539
Net book values	
At 30 April 2013	35,863
At 30 April 2012	47,955

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