

Living Christmas Trees Limited
Abbreviated Financial Statements
for the year ended 30 April 2014



Dickson Middleton
Chartered Accountants
Stirling Bonnybridge Callander Auchterarder
The UK 200 Group
Practising Chartered Accountants

Living Christmas Trees Limited

**Chartered Accountants' report to the Director on the
unaudited accounts of Living Christmas Trees Limited**

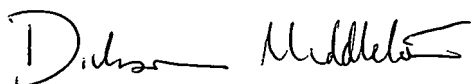
In accordance with the engagement letter dated 9 November 2007, and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared the accounts of the company on pages 2 to 5 from the accounting records and information and explanations supplied to us.

This report is made to the company's director in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the accounts on behalf of the company's director and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's director for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of accounts.

You have acknowledged on the balance sheet for the year ended 30 April 2014 your duty to ensure that the company has kept proper accounting records and to prepare accounts that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the accounts. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts.



**Dickson Middleton
Chartered Accountants**

**20 Barnton Street
Stirling
FK8 1NE**

30 January 2015

Living Christmas Trees Limited

**Abbreviated balance sheet
as at 30 April 2014**

		2014		2013	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		33,055		35,863
Current assets					
Debtors		3,160		4,178	
Cash at bank and in hand		88,883		136,695	
		<u>92,043</u>		<u>140,873</u>	
Creditors: amounts falling due within one year		<u>(58,486)</u>		<u>(82,618)</u>	
Net current assets			<u>33,557</u>		<u>58,255</u>
Total assets less current liabilities			66,612		94,118
Provisions for liabilities			<u>-</u>		<u>(2,525)</u>
Net assets			<u>66,612</u>		<u>91,593</u>
Capital and reserves					
Called up share capital	3		1,000		1,000
Profit and loss account			65,612		90,593
Shareholders' funds			<u>66,612</u>		<u>91,593</u>

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 5 form an integral part of these financial statements.

Living Christmas Trees Limited

Abbreviated balance sheet (continued)

**Director's statements required by Sections 475(2) and (3)
for the year ended 30 April 2014**

For the year ended 30 April 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

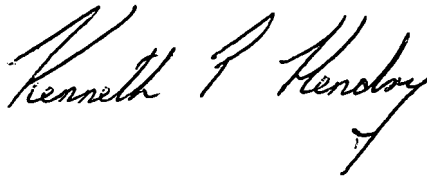
Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

These accounts were approved by the director on 30 January 2015, and are signed on his behalf by:

**Kenneth Hendry
Director**



Registration number SC183003

The notes on pages 4 to 5 form an integral part of these financial statements.

Living Christmas Trees Limited

Notes to the abbreviated financial statements for the year ended 30 April 2014

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

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:

Leasehold properties	-	Straight line over the life of the lease
Plant and machinery	-	10%, 20% and 25% reducing balance per annum
Fixtures, fittings and equipment	-	33.33% straight line per annum
Motor vehicles	-	25% and 27% reducing balance per annum
Property improvements	-	20% reducing balance method

1.4. Pensions

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

1.5. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date, with the following exceptions:

Deferred tax is measured on a non-discounted 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.

Living Christmas Trees Limited

**Notes to the abbreviated financial statements
for the year ended 30 April 2014**

2. Fixed assets	Tangible fixed assets £	
Cost		
At 1 May 2013	242,402	
Additions	15,250	
Disposals	(54,565)	
At 30 April 2014	<u>203,087</u>	
Depreciation		
At 1 May 2013	206,539	
On disposals	(46,251)	
Charge for year	9,744	
At 30 April 2014	<u>170,032</u>	
Net book values		
At 30 April 2014	<u>33,055</u>	
At 30 April 2013	<u>35,863</u>	
3. Share capital	2014 £	2013 £
Authorised		
10,000 Ordinary shares of 1 each	<u>10,000</u>	
Allotted, called up and fully paid		
1,000 Ordinary shares of 1 each	<u>1,000</u>	
Equity Shares		
1,000 Ordinary shares of 1 each	<u>1,000</u>	