

**Registered Number 07936507**

**LAY OF THE LAND LTD**

**Abbreviated Accounts**

**31 March 2016**

## Abbreviated Balance Sheet as at 31 March 2016

	Notes	2016	2015
		£	£
<b>Fixed assets</b>			
Tangible assets	2	48,773	48,758
		<u>48,773</u>	<u>48,758</u>
<b>Current assets</b>			
Stocks		51,500	39,028
Debtors		5,203	2,373
Cash at bank and in hand		5,044	1,637
		<u>61,747</u>	<u>43,038</u>
<b>Creditors: amounts falling due within one year</b>		(159,284)	(144,519)
<b>Net current assets (liabilities)</b>		<u>(97,537)</u>	<u>(101,481)</u>
<b>Total assets less current liabilities</b>		<u>(48,764)</u>	<u>(52,723)</u>
<b>Creditors: amounts falling due after more than one year</b>		(3,134)	(5,472)
<b>Total net assets (liabilities)</b>		<u>(51,898)</u>	<u>(58,195)</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(51,998)	(58,295)
<b>Shareholders' funds</b>		<u>(51,898)</u>	<u>(58,195)</u>

- For the year ending 31 March 2016 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 19 December 2016

And signed on their behalf by:  
**Andrew Peter Lay, Director**

**Notes to the Abbreviated Accounts for the period ended 31 March 2016****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 of sales during the year and derives from the provision of goods falling within the company's ordinary activities.

**Tangible assets depreciation policy**

Plant and machinery - 20% reducing balance

Office equipment - 20% reducing balance

Fixtures and fittings - 20% reducing balance

**2 Tangible fixed assets**

	£
<b>Cost</b>	
At 1 April 2015	68,689
Additions	9,566
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2016	<u>78,255</u>
<b>Depreciation</b>	
At 1 April 2015	19,931
Charge for the year	9,551
On disposals	-
At 31 March 2016	<u>29,482</u>
<b>Net book values</b>	
At 31 March 2016	<u><u>48,773</u></u>
At 31 March 2015	<u><u>48,758</u></u>

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