

Registered number
SC276100

L & T Enterprises Ltd

Abbreviated Accounts

5 April 2012



L & T Enterprises Ltd
Registered number:
Abbreviated Balance Sheet
as at 5 April 2012

SC276100

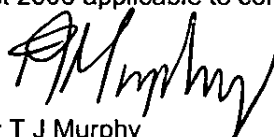
	Notes	2012 £	2011 £
Fixed assets			
Tangible assets	2	530	359
Current assets			
Debtors		2,094	1,500
Cash at bank and in hand		5,230	1,950
		7,324	3,450
Creditors: amounts falling due within one year		(9,777)	(8,338)
Net current liabilities		(2,453)	(4,888)
Total assets less current liabilities		(1,923)	(4,529)
Provisions for liabilities		(106)	-
Net liabilities		<u>(2,029)</u>	<u>(4,529)</u>
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		(2,031)	(4,531)
Shareholders' funds		<u>(2,029)</u>	<u>(4,529)</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.



Mr T J Murphy
 Director

Approved by the board on 5 November 2012

L & T Enterprises Ltd
Notes to the Abbreviated Accounts
for the year ended 5 April 2012

1 Accounting policies

Basis of preparation

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

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

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

Plant and machinery 25% reducing balance

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Tangible fixed assets

£

Cost

At 6 April 2011	479
Additions	330
At 5 April 2012	<u>809</u>

Depreciation

At 6 April 2011	120
Charge for the year	159
At 5 April 2012	<u>279</u>

Net book value

At 5 April 2012	<u>530</u>
At 5 April 2011	<u>359</u>

3 Share capital

**Nominal
value**

**2012
Number**

**2012
£**

**2011
£**

Allotted, called up and fully paid:
Ordinary shares

£1 each

2

2

2