

Registered number
SC276100

L & T Enterprises Ltd

Abbreviated Accounts

5 April 2014

L & T Enterprises Ltd**Registered number:** SC276100**Abbreviated Balance Sheet****as at 5 April 2014**

	Notes	2014	2013
		£	£
Fixed assets			
Tangible assets	2	5,732	517
Current assets			
Debtors		2,501	-
Cash at bank and in hand		13,011	19,652
		<u>15,512</u>	<u>19,652</u>
Creditors: amounts falling due within one year		<u>(18,487)</u>	<u>(18,255)</u>
Net current (liabilities)/assets		(2,975)	1,397
Total assets less current liabilities		<u>2,757</u>	<u>1,914</u>
Provisions for liabilities		(1,146)	(103)
Net assets		<u>1,611</u>	<u>1,811</u>
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		1,609	1,809
Shareholders' funds		<u>1,611</u>	<u>1,811</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 26 May 2014

1 Accounting policies

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 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 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
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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.

£

At 6 April 2013	949
Additions	6,750
At 5 April 2014	<u>7,699</u>

At 6 April 2013	432
Charge for the year	1,535
At 5 April 2014	<u>1,967</u>

At 5 April 2014	5,732
At 5 April 2013	<u>517</u>

Ordinary shares	£1 each	2	2	2
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