

Amended

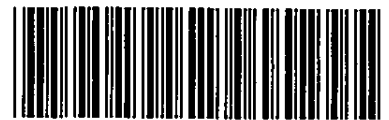
Registered number  
02759041

LIGHTEND LIMITED

Abbreviated Accounts

31 March 2012

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COMPANIES HOUSE

## **LIGHTEND LIMITED**

### **Report to the directors on the preparation of the unaudited abbreviated accounts of LIGHTEND LIMITED for the period ended 31 March 2012**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of LIGHTEND LIMITED for the period ended 31 March 2012 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at [http //rulebook accaglobal com/](http://rulebook.accaglobal.com/)

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [http //www accaglobal com/factsheet163](http://www.accaglobal.com/factsheet163)

*Lewis & Company*

Lewis and Company  
Chartered Certified Accountants  
85 Commercial Street  
Risca  
Newport  
Gwent  
NP11 6AW

25 March 2013

**LIGHTEND LIMITED****Registered number:**

02759041

**Abbreviated Balance Sheet  
as at 31 March 2012**

	Notes	2012 £
<b>Fixed assets</b>		
Tangible assets	2	567,852
<b>Current assets</b>		
Stocks		7,064
Debtors		2,779
Cash at bank and in hand		140,334
		<u>150,177</u>
<b>Creditors, amounts falling due within one year</b>		(119,825)
<b>Net current assets</b>		<u>30,352</u>
<b>Total assets less current liabilities</b>		<u>598,204</u>
<b>Creditors: amounts falling due after more than one year</b>		(4,400)
<b>Provisions for liabilities</b>		(5,979)
<b>Net assets</b>		<u>587,825</u>
<b>Capital and reserves</b>		
Called up share capital	3	1,000
Profit and loss account		586,825
<b>Shareholders' funds</b>		<u>587,825</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 R Habib

Director

Approved by the board on 25 March 2013

**LIGHTEND LIMITED**  
**Notes to the Abbreviated Accounts**  
**for the period ended 31 March 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

Freehold property	0.75% reducing balance
Furniture Fixtures & Equipment	20% reducing balance

***Stocks***

Stock is valued at the lower of cost and net realisable value

***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

***Leasing and hire purchase commitments***

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding

Rentals paid under operating leases are charged to income on a straight line basis over the lease term

**2 Tangible fixed assets**

£

**Cost**

At 1 October 2011	808,722
Additions	822
At 31 March 2012	<u>809,544</u>

**Depreciation**

At 1 October 2011	228,228
Charge for the period	13,464
At 31 March 2012	<u>241,692</u>

**Net book value**

At 31 March 2012	<u>567,852</u>
At 30 September 2011	<u>580,494</u>

**LIGHTEND LIMITED****Notes to the Abbreviated Accounts  
for the period ended 31 March 2012**

<b>3 Share capital</b>	<b>Nominal value</b>	<b>2012 Number</b>	<b>2012 £</b>	
Allotted, called up and fully paid Ordinary shares	£1 each	1,000	<u>1,000</u>	
<b>4 Loans to directors</b>				
<b>Description and conditions</b>	<b>B/fwd £</b>	<b>Paid £</b>	<b>Repaid £</b>	<b>C/fwd £</b>
Mr R Habib Director's loan account	(25,026)	13,624	(6,474)	(17,876)
Mrs J Rashid Director's loan account	(25,026)	13,624	(6,474)	(17,876)
	<u>(50,052)</u>	<u>27,248</u>	<u>(12,948)</u>	<u>(35,752)</u>