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DLA Landscape and Urban Design Limited

Abbreviated Financial Statements

Year Ended

30 April 2005



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BDO Stoy Hayward
Chartered Accountants

Contents

Page:

1	Report of the independent auditors
2	Balance sheet
3	Notes forming part of the financial statements

Directors

R J Nash
P Barrans
M Bust

Secretary and registered office

J H Taylor, Wakefield 41 Business Park, Wakefield, WF2 0XJ

Company number

3938301

Auditors

BDO Stoy Hayward LLP, 1 City Square, Leeds, LS1 2DP

Bankers

National Westminster Bank Plc, City Branch, 8 Park Row, Leeds, LS1 1QS

Solicitors

Cobbetts, Trafalgar House, 29 Park Place, Leeds, LS1 2SP

Report of the independent auditors

Independent auditors' report to DLA Landscape and Urban Design Limited under section 247B of the Companies Act 1985

We have examined the abbreviated financial statements on pages 2 to 4 together with the financial statements of the company for the year ended 30 April 2005 prepared under section 226 of the Companies Act 1985.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated financial statements in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated financial statements prepared in accordance with sections 246(5) and (6) of the Act to the registrar of companies and whether the financial statements to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

Our report has been prepared pursuant to the requirements of the Companies Act 1985 and for no other purpose. No person is entitled to rely on this report unless such a person is a person entitled to rely upon this report by virtue of and for the purpose of the Companies Act 1985 or has been expressly authorised to do so by our prior written consent. Save as above, we do not accept responsibility for this report to any other person or for any other purpose and we hereby expressly disclaim any and all such liability.

Basis of opinion

We have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated financial statements and that the abbreviated financial statements to be delivered are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the full financial statements.

Opinion

In our opinion the company is entitled to deliver abbreviated financial statements prepared in accordance with sections 246(5) and (6) of the Companies Act 1985 and the abbreviated financial statements on pages 2 to 4 are properly prepared in accordance with those provisions.

BDO Stoy Hayward LLP
BDO STOY HAYWARD LLP
Chartered Accountants
and Registered Auditors
Leeds

Date: 16 November 2005

DLA Landscape and Urban Design Limited

Balance sheet at 30 April 2005

	Note	2005 £	2005 £	2004 As restated £	2004 As restated £
Current assets					
Work in progress		-		5,846	
Debtors		337,570		157,671	
Cash at bank and in hand		4,070		7,359	
		<u>341,640</u>		<u>170,876</u>	
Creditors: amounts falling due within one year		<u>315,202</u>		<u>146,619</u>	
Total assets less current liabilities			<u>26,438</u>		<u>24,257</u>
Capital and reserves					
Called up share capital	3		1		1
Profit and loss account			26,437		24,256
Equity shareholders' funds			<u>26,438</u>		<u>24,257</u>

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the Board on *14 November 2005*

R J Nash
Director



The notes on pages 3 to 4 form part of these financial statements.

1 Accounting policies

The financial statements have been prepared under the historical cost convention.

In preparing these financial statements the company has adopted the following UITF Abstract 34 'Pre Contract Costs' and UITF Abstract 40 'Revenue Recognition and Service Contracts' for the first time.

The following principal accounting policies have been applied:

Turnover

Turnover represents amounts receivable for services provided, exclusive of Value Added Tax.

Work in progress

Work in progress is valued on the basis of direct costs plus attributable overheads based on normal level of activity. Provision is made for any foreseeable losses where appropriate. No element of profit is included in the valuation of work in progress.

Contracts are assessed on a contract by contract basis and are reflected in the profit and loss account by recording turnover and related costs as contract activity progresses. Where the outcome of each contract can be assessed with reasonable certainty before its conclusion, the attributable profit is recognised in the profit and loss account as the difference between the reported turnover and related costs for that contract.

Deferred taxation

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date. Deferred tax balances are not discounted.

Leased assets

Where assets are financed by leasing agreements that give rights approximating to ownership (finance leases), the assets are treated as if they had been purchased outright. The amount capitalised is the present value of the minimum lease payments payable during the lease term. The corresponding leasing commitments are shown as amounts payable to the lessor. Depreciation on the relevant assets is charged to the profit and loss account.

Lease payments are analysed between capital and interest components. The interest element of the payment is charged to the profit and loss account over the period of the lease and is calculated so that it represents a constant proportion of the balance of capital repayments outstanding. The capital part reduces the amounts payable to the lessor.

All other leases are treated as operating leases. Their annual rentals are charged to the profit and loss account on a straight-line basis over the term of the lease.

Pension costs

Contributions to the group personal pension scheme are charged to the profit and loss account in the period in which they become payable.

2 Changes to accounting policies

Previously, costs incurred in tendering for contracts were carried forward as either work in progress or as part of long term contract balances. This year the company has adopted UITF 34 'Pre Contract Costs'. Costs incurred prior to the point at which it is virtually certain that the contract will be awarded are now recognised as expenses as incurred.

This accounting policy change has not necessitated any restatement of the comparative figures. It is not practicable to quantify the effect of implementing this policy on the current year, as the year end figures have only been compiled following the adoption of new accounting policies.

The company has also applied UITF Abstract 40 'Revenue Recognition and Service Contracts' which requires revenue to be recognised as contract activity progresses on all contracts for services where contract activity falls into different accounting periods. Unbilled revenue is included in debtors, amounts recoverable on contracts at the year end. Previously, unbilled work on short term contracts had been accounted for as work in progress.

The effect of this accounting policy change on the comparative figures is that both turnover and cost of sales have decreased by £9,169. There is no effect on the net assets of the company. It is not practicable to quantify the effect of implementing this policy on the current year, as the year end figures have only been compiled following the adoption of the new accounting policies.

3 Share capital

	2005 £	2004 £
<i>Authorised</i>		
<i>Equity share capital</i>		
1,000 Ordinary shares of £1 each	1,000	1,000
	<hr/>	<hr/>
	2005 £	2004 £
<i>Allotted, called up and fully paid</i>		
<i>Equity share capital</i>		
1 Ordinary share of £1 each	1	1
	<hr/>	<hr/>

4 Ultimate parent company

The parent company is DLA Design Group of Companies Limited.