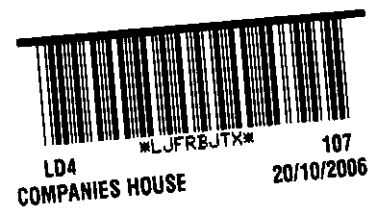


Registered number
3622601 (England and Wales)

LOWE CONSULTANCY SERVICES LIMITED

Abbreviated Accounts

31 December 2005



LOWE CONSULTANCY SERVICES LIMITED
Abbreviated Balance Sheet
as at 31 December 2005

	Notes	2005 £	2004 £
Fixed assets			
Tangible assets	2	5,494	6,690
Current assets			
Debtors		93,065	93,019
Cash at bank and in hand		97,813	88,409
		<u>190,878</u>	<u>181,428</u>
Creditors: amounts falling due within one year		(64,695)	(67,405)
Net current assets		<u>126,183</u>	<u>114,023</u>
Net assets		<u>131,677</u>	<u>120,713</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		131,577	120,613
Shareholders' funds		<u>131,677</u>	<u>120,713</u>

The director is satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The director acknowledges his responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985.



 Mick Lowe
 Director

Approved by the board on 17 October 2006

LOWE CONSULTANCY SERVICES LIMITED
Notes to the Abbreviated Accounts
for the year ended 31 December 2005

1 Accounting policies

Accounting convention

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005).

Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

Depreciation

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

Fixtures, fittings and equipment	20% straight line on cost
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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 1 January 2005	20,242
Additions	3,565
	<hr/>
At 31 December 2005	23,807

Depreciation

At 1 January 2005	13,552
Charge for the year	4,761
	<hr/>
At 31 December 2005	18,313

Net book value

At 31 December 2005	<hr/> 5,494
At 31 December 2004	<hr/> 6,690

LOWE CONSULTANCY SERVICES LIMITED
Notes to the Abbreviated Accounts
for the year ended 31 December 2005

3 Share capital

			2005 £	2004 £
Authorised:				
Ordinary shares of £1 each			<u>10,000</u>	<u>10,000</u>
	2005 No	2004 No	2005 £	2004 £
Allotted, called up and fully paid:				
Ordinary shares of £1 each	100	100	<u>100</u>	<u>100</u>