Registered number 03622601 (England and Wales)

## LOWE CONSULTANCY SERVICES LIMITED

**Abbreviated Accounts** 

31 December 2009



COMPANIES HOUSE

LOWE CONSULTANCY SERVICES LIMITED

Registered number: 03622601 (England and Wales)

Abbreviated Balance Sheet as at 31 December 2009

	Notes		2009 £		2008 £
Fixed assets			_		_
Tangible assets	2		6,558		5,603
Current assets					
Stocks		1,000		7,000	
Debtors		42,655		53,162	
Cash at bank and in hand		152,295		69,556	
	_	195,950		129,718	
Creditors: amounts falling di	ue				
within one year		(85,607)		(41,648)	
Net current assets	=	<del></del>	110,343		88,070
Net assets		_	116,901_		93,673
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			116,801		93,573
Shareholder's funds			116,901	<del></del>	93,673

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the member has not required the company to obtain an audit in accordance with section 476 of the Act

The director acknowledges his 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 280d applicable to companies subject to the small companies regime

Mick)

Approved by the board on

14th SEPREMBGE 2010

# LOWE CONSULTANCY SERVICES LIMITED Notes to the Abbreviated Accounts for the year ended 31 December 2009

### 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

Fixtures, fittings and equipments

20% reducing balance basis

#### Stocks

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

#### Deferred taxation

Provision is made for deferred taxation using the liability method to take account of timing differences between the incidence of income and expenditure for taxation and accounting purposes, except that a liability to taxation is unlikely to crystallise

2	Tangible fixed assets			£	
	Cost				
	At 1 January 2009			48,873	
	Additions			2,594	
	At 31 December 2009			51,467	
	Depreciation				
	At 1 January 2009			43,270	
	Charge for the year			1,639	
	At 31 December 2009			44,909	
	Net book value				
	At 31 December 2009			6,558	
	At 31 December 2008			5,603	
3	Share capital	2009	2008	2009	2008
	Allotted collection and fully said	No	No	£	£
	Aliotted, called up and fully paid	400	400	400	400
	Ordinary shares of £1 each	100	100	100_	100