

Registered number
03622601

LOWE CONSULTANCY SERVICES LIMITED

ABBREVIATED ACCOUNTS

29 DECEMBER 2014

LOWE CONSULTANCY SERVICES LIMITED

ABBREVIATED BALANCE SHEET

as at 29 December 2014

Company Registration No. 03622601

	Notes	2014 £	2013 £
Fixed assets			
Tangible assets	2	2,370	2,539
Current assets			
Debtors	11,992	-	
Cash at bank and in hand	8,065	27,686	
	20,057	27,686	
Creditors: amounts falling due within one year	(19,184)	(16,366)	
Net current assets		873	11,320
Net assets		3,243	13,859
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		3,143	13,759
Shareholders' funds		3,243	13,859

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.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the board on 17 September 2015

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Mick Lowe
Director

LOWE CONSULTANCY SERVICES LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 29 DECEMBER 2014

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.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	20% straight line
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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 30 December 2013	56,968
Additions	800
At 29 December 2014	<u>57,768</u>

Depreciation

At 30 December 2013	54,429
Charge for the year	969
At 29 December 2014	<u>55,398</u>

Net book value

At 29 December 2014	<u>2,370</u>
At 29 December 2013	<u>2,539</u>

3 Share capital

Nominal

2014

2014

2013

	value	Number	£	£
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>

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