

REGISTERED NUMBER: SC184560 (Scotland)

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2011

FOR

A & J LOCKE JOINERS LIMITED

WEDNESDAY



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for the Year Ended 30 April 2011

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A & J LOCKE JOINERS LIMITED

COMPANY INFORMATION
for the Year Ended 30 April 2011

DIRECTOR: J Locke

SECRETARY: J Locke

REGISTERED OFFICE: 13 Glasgow Road
Paisley
Renfrewshire
PA1 3QS

REGISTERED NUMBER: SC184560 (Scotland)

ACCOUNTANTS: John M Taylor & Co
Chartered Accountants
9 Glasgow Road
PAISLEY
Renfrewshire
PA1 3QS

30 April 2011

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NOTES TO THE ABBREVIATED ACCOUNTS
for the Year Ended 30 April 2011

1. ACCOUNTING POLICIES

Accounting convention

The financial statements 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 net sales of goods and services, excluding value added tax.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Tools & Equipment	- 50% on cost
Motor vehicles	- 25% on cost

Deferred tax

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that they will be taxable profits. Deferred taxation is measured on a non-discounted basis at the average tax rates that would apply when the timing differences are expected to reverse, based on tax rates and laws that have been enacted by the balance sheet date.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 May 2010	12,058
Additions	17,537
Disposals	(11,575)
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At 30 April 2011	18,020
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DEPRECIATION	
At 1 May 2010	9,875
Charge for year	5,056
Eliminated on disposal	(9,647)
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At 30 April 2011	5,284
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NET BOOK VALUE	
At 30 April 2011	12,736
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At 30 April 2010	2,183
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A & J LOCKE JOINERS LIMITED (REGISTERED NUMBER: SC184560)

NOTES TO THE ABBREVIATED ACCOUNTS - continued
for the Year Ended 30 April 2011

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.4.11 £	30.4.10 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

4. ULTIMATE CONTROLLING PARTY

John Locke, director, directly controls the company as a result of holding 100% of the issued share capital in the company.