

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2013

FOR

A & J LOCKE JOINERS LIMITED

SATURDAY



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30/11/2013

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COMPANIES HOUSE

CONTENTS OF THE ABBREVIATED ACCOUNTS  
for the Year Ended 30 April 2013

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3

**A & J LOCKE JOINERS LIMITED**

**COMPANY INFORMATION**  
**for the Year Ended 30 April 2013**

**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

Page 2

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**for the Year Ended 30 April 2013**

**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 is the amount receivable in respect of services supplied by the company. Turnover from the supply of services represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the value of the consideration due. Where the contract has been partially completed at the balance sheet date turnover represents the value of the services provided to date based on a proportion of the contract value. Turnover is stated net of 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 £
<b>COST</b>	
At 1 May 2012	19,940
Additions	2,968
Disposals	(895)
	<hr/>
At 30 April 2013	22,013
<b>DEPRECIATION</b>	
At 1 May 2012	10,887
Charge for year	5,551
Eliminated on disposal	(895)
	<hr/>
At 30 April 2013	15,543
<b>NET BOOK VALUE</b>	
At 30 April 2013	<hr/> 6,470 <hr/>
At 30 April 2012	<hr/> 9,053 <hr/>

**A & J LOCKE JOINERS LIMITED (REGISTERED NUMBER: SC184560)**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**for the Year Ended 30 April 2013**

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.4.13 £	30.4.12 £
2	Ordinary	£1	2	2
			<u>2</u>	<u>2</u>