

Registered number
SC236443

Lowland Care Services Ltd

Abbreviated Accounts

31 March 2013

Lowland Care Services Ltd**Registered number:** SC236443**Abbreviated Balance Sheet****as at 31 March 2013**

	Notes	2013 £	2012 £
Fixed assets			
Tangible assets	2	8,059	6,965
Investments	3	77,560	77,560
		<u>85,619</u>	<u>84,525</u>
Current assets			
Debtors		313,392	122,337
Cash at bank and in hand		103,458	74,729
		<u>416,850</u>	<u>197,066</u>
Creditors: amounts falling due within one year		<u>(190,033)</u>	<u>(118,666)</u>
Net current assets		226,817	78,400
Net assets		<u>312,436</u>	<u>162,925</u>
Capital and reserves			
Called up share capital	4	24	24
Capital redemption reserve		9	9
Profit and loss account		312,403	162,892
Shareholders' funds		<u>312,436</u>	<u>162,925</u>

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.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their 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 2006 applicable to companies subject to the small companies regime.

Robin S. J. Wishart

Director

Approved by the board on 11 October 2013

Lowland Care Services Ltd
Notes to the Abbreviated Accounts
for the year ended 31 March 2013

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.

Office equipment	three years straight line
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Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Tangible fixed assets

£

Cost

At 1 April 2012	17,748
Additions	7,505
At 31 March 2013	<u>25,253</u>

Depreciation

At 1 April 2012	10,783
Charge for the year	6,411
At 31 March 2013	<u>17,194</u>

Net book value

At 31 March 2013	8,059
At 31 March 2012	6,965

3 Investments £

Cost

At 1 April 2012	77,560
At 31 March 2013	77,560

The company holds 20% or more of the share capital of the following companies:

Company	Shares held		Capital and reserves	Profit (loss) for the year
	Class	%	£	£
Senior Service (Edinburgh) Ltd	Ordinary	100	1,545	4,478

4 Share capital	Nominal value	2013 Number	2013 £	2012 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	24	24	24

5 Loans to directors

Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £
Mr A. N Watt				
A loan was approved and paid to Mr Watt. Interest is charged. The loan will be repaid before 31 December 2013.	-	68,000	-	68,000
	-	68,000	-	68,000

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