

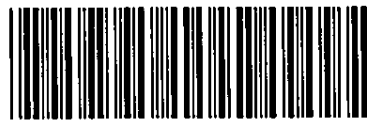
Registration number: SC108821

Nigel Lowe Consulting (Perth) Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 August 2011

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COMPANIES HOUSE

Morris & Young
Chartered Accountants
6 Atholl Crescent
PERTH
PH1 5JN

Nigel Lowe Consulting (Perth) Limited
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Nigel Lowe Consulting (Perth) Limited
(Registration number: SC108821)
Abbreviated Balance Sheet at 31 August 2011

	Note	31 August 2011 £	31 August 2010 £
Current assets			
Stocks		-	4,843
Debtors		10,645	10,524
Cash at bank and in hand		966	2,544
		<u>11,611</u>	<u>17,911</u>
Creditors: Amounts falling due within one year		<u>(115,069)</u>	<u>(63,000)</u>
Net liabilities		<u>(103,458)</u>	<u>(45,089)</u>
Capital and reserves			
Called up share capital	2	100	100
Profit and loss account		<u>(103,558)</u>	<u>(45,189)</u>
Shareholders' deficit		<u>(103,458)</u>	<u>(45,089)</u>

For the year ending 31 August 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

Approved by the director on 3 November 2011



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Nigel Duncan Lowe
Director

Nigel Lowe Consulting (Perth) Limited
Notes to the Abbreviated Accounts for the Year Ended 31 August 2011

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

Going concern

Whilst liabilities exceed assets in the balance sheet the director has indicated his intention to support the company and therefore consider the going concern policy to be appropriate.

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

2 Share capital

Allotted, called up and fully paid shares

	31 August 2011		31 August 2010	
	No.	£	No.	£
Ordinary Share of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>