Registered Number SC269482

J & D Lowrie Limited

Abbreviated Accounts

30 June 2011

Company Information

Registered Office:
6 Shillinghill
Alloa
Clackmannanshire
FK10 1JT

J & D Lowrie Limited **Registered Number SC269482**

Balance Sheet as at 30 June 2011

	Notes	2011		2010	
		£	£	£	£
Fixed assets					
Tangible	2		215		3,830
			215		3,830
Current assets					
Stocks		25,820		3,235	
Debtors		1,346		16,998	
Cash at bank and in hand		13,283		13,232	
Total current assets		40,449		33,465	
Creditors: amounts falling due within one year		(36,302)		(33,957)	
Net current assets (liabilities)			4,147		(492)
Total assets less current liabilities			4,362		3,338
Total net assets (liabilities)			4,362		3,338
Capital and reserves					
Called up share capital	3		1,000		1,000
Profit and loss account			3,362		2,338
Shareholders funds			4,362		3,338

a. For the year ending 30 June 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 23 February 2012

And signed on their behalf by:
Mr D J Lowrie, Director

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 30 June 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 invoiced sales of goods, excluding value added tax.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% on cost
Motor vehicles	25% on cost

2 **Tangible fixed assets**

	Total
Cost	**£**
At 01 July 2010	17,032
At 30 June 2011	17,032
Depreciation	
At 01 July 2010	13,202
Charge for year	3,615
At 30 June 2011	16,817
Net Book Value	
At 30 June 2011	215
At 30 June 2010	3,830

3 **Share capital**

	2011	2010
	£	£
Allotted, called up and fully paid:		

1000 Ordinary shares shares of £1 each	1,000	1,000