Registered Number SC269964

HELEN LOWE & COMPANY LIMITED

Abbreviated Accounts

30 June 2012

HELEN LOWE & COMPANY LIMITED **Registered Number SC269964**

Abbreviated Balance Sheet as at 30 June 2012

	Notes	*2012*	*2011*
		£	£
Fixed assets			
Intangible assets	2	82,766	99,319
Tangible assets	3	151,300	148,421
		234,066	247,740
Current assets			
Stocks		23,209	23,436
Debtors		49,854	44,742
		73,063	68,178
Creditors: amounts falling due within one year	4	(72,157)	(80,723)
Net current assets (liabilities)		906	(12,545)
Total assets less current liabilities		234,972	235,195
Creditors: amounts falling due after more than one year	4	(154,018)	(164,155)
Total net assets (liabilities)		80,954	71,040
Capital and reserves			
Called up share capital	5	400	400
Profit and loss account		80,554	70,640
Shareholders' funds		80,954	71,040

- For the year ending 30 June 2012 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.

Approved by the Board on 29 March 2013

And signed on their behalf by:
JOHN CURSITER, Director

Notes to the Abbreviated Accounts for the period ended 30 June 2012

1 Accounting Policies

Basis of measurement and preparation of accounts
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 policy
Turnover represents net invoiced sales of service excluding value added tax.

Tangible assets depreciation policy
Depreciation is provided at the following annual rates to write off tangible assets over their useful life:
Plant and Machinery: 25% straight line
Land & Buildings 0%

Intangible assets amortisation policy
Goodwill arising from the acquisition of the business in 2005 is being amortised evenly over the useful life of ten years.

2 Intangible fixed assets

	£
Cost	
At 1 July 2011	165,531
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 June 2012	165,531
Amortisation	
At 1 July 2011	66,212
Charge for the year	16,553
On disposals	-
At 30 June 2012	82,765
Net book values	
At 30 June 2012	82,766
At 30 June 2011	99,319

3 Tangible fixed assets

	£
Cost	
At 1 July 2011	166,125
Additions	5,388
Disposals	-
Revaluations	-
Transfers	-
At 30 June 2012	171,513
Depreciation	

At 1 July 2011	17,704
Charge for the year	2,509
On disposals	-
At 30 June 2012	20,213
Net book values	
At 30 June 2012	151,300
At 30 June 2011	148,421

4 **Creditors**

	2012	*2011*
	£	£
Instalment debts due after 5 years	47,412	53,003

5 **Called Up Share Capital**

Allotted, called up and fully paid:

	2012	*2011*
	£	£
100 A Ordinary shares of £1 each	100	100
300 B Ordinary shares of £1 each	300	300

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