REGISTERED NUMBER: SC273065

ABBREVIATED UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2011

FOR

J L C (SCOTLAND) LTD

THURSDAY

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SCT 05/04/2012 #367

COMPANIES HOUSE

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for the Year Ended 31 July 2011

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J L C (SCOTLAND) LTD

COMPANY INFORMATION
for the Year Ended 31 July 2011

DIRECTOR:	J E Langley
REGISTERED OFFICE:	Kirkwood Snaigow By Dunkeld Perth PH8 0RD
REGISTERED NUMBER:	SC273065
ACCOUNTANTS:	Acumen Accountants and Advisors Limited 20/22 Torphichen Street Edinburgh EH3 8JB

ABBREVIATED BALANCE SHEET
31 July 2011

	Notes	2011 £	2011 £	2010 as restated £	2010 as restated £
FIXED ASSETS					
Tangible assets	2		15,491		-
CURRENT ASSETS					
Debtors		59,133		83,963	
Cash at bank		10		10	
		59,143		83,973	
CREDITORS					
Amounts falling due within one year		1,364		7,861	
NET CURRENT ASSETS			57,779		76,112
TOTAL ASSETS LESS CURRENT LIABILITIES			73,270		76,112
CAPITAL AND RESERVES					
Called up share capital	3		10		10
Profit and loss account			73,260		76,102
SHAREHOLDERS' FUNDS			73,270		76,112

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2011.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2011 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 23/03/2012 and were signed by:

J E Langley - Director

NOTES TO THE ABBREVIATED ACCOUNTS
for the Year Ended 31 July 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 services, excluding 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.

Deferred tax
Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
Additions	15,491
At 31 July 2011	15,491
NET BOOK VALUE	
At 31 July 2011	15,491

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2011 £	2010 as restated £
10	Ordinary	1	10	10

REPORT OF THE ACCOUNTANTS TO THE DIRECTOR OF J L C (SCOTLAND) LTD

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared.

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 July 2011 set out on pages two to three and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Acumen Accountants and Advisors Limited

Acumen Accountants and Advisors Limited
20/22 Torphichen Street
Edinburgh
EH3 8JB

Date: 3rd April 2012.