

Registered Number SC282467

D & R LORNE BROWN LIMITED

Abbreviated Accounts

31 March 2014

Abbreviated Balance Sheet as at 31 March 2014

	<i>Notes</i>	<i>2014</i>	<i>2013</i>
		£	£
Fixed assets			
Intangible assets	2	92,086	99,041
Tangible assets	3	29,419	32,404
Investments	4	1,820	1,820
		<u>123,325</u>	<u>133,265</u>
Current assets			
Debtors		128,738	125,143
Cash at bank and in hand		30,004	2,467
		<u>158,742</u>	<u>127,610</u>
Creditors: amounts falling due within one year		<u>(183,852)</u>	<u>(219,652)</u>
Net current assets (liabilities)		<u>(25,110)</u>	<u>(92,042)</u>
Total assets less current liabilities		<u>98,215</u>	<u>41,223</u>
Total net assets (liabilities)		<u>98,215</u>	<u>41,223</u>
Capital and reserves			
Called up share capital		60,010	60,010
Profit and loss account		38,205	(18,787)
Shareholders' funds		<u>98,215</u>	<u>41,223</u>

- For the year ending 31 March 2014 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 16 June 2014

And signed on their behalf by:

C Highton, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2014

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 the total invoice value, excluding value added tax, of sales made during the year.

2 Intangible fixed assets

	£
Cost	
At 1 April 2013	139,101
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2014	<u>139,101</u>
Amortisation	
At 1 April 2013	40,060
Charge for the year	6,955
On disposals	-
At 31 March 2014	<u>47,015</u>
Net book values	
At 31 March 2014	<u>92,086</u>
At 31 March 2013	<u>99,041</u>

3 Tangible fixed assets

	£
Cost	
At 1 April 2013	112,373
Additions	3,341
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2014	<u>115,714</u>
Depreciation	
At 1 April 2013	79,969
Charge for the year	6,326

On disposals	-
At 31 March 2014	<u>86,295</u>
Net book values	
At 31 March 2014	<u>29,419</u>
At 31 March 2013	<u>32,404</u>

4 **Fixed assets Investments**

Fixed asset investments are stated at cost less provision for permanent diminution in value.

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