LOCH LOMOND BREWERY LIMITED

Company Registration Number:
SC367429 (Scotland)

Abbreviated (Unaudited) Accounts

Period of accounts

Start date: 01st April 2011

End date: 31st March 2012

SUBMITTED

LOCH LOMOND BREWERY LIMITED

Company Information
for the Period Ended 31st March 2012

Director:	Euan MacEachern Fiona MacEachern
Registered office:	Carn-Dearg, Glen Luss Luss Argyll & Bute G83 8NY GB-SCT
Company Registration Number:	SC367429 (Scotland)

LOCH LOMOND BREWERY LIMITED

Abbreviated Balance sheet
As at 31st March 2012

	Notes	2012 £	2011 £
Fixed assets			
Intangible assets:	2	**203**	0
Tangible assets:	3	**62,481**	817
Total fixed assets:		**62,684**	817
Current assets			
Stocks:		**6,355**	0
Debtors:		**107**	451
Cash at bank and in hand:		**6,266**	100
Total current assets:		**12,728**	551
Creditors			
Creditors: amounts falling due within one year		**1,742**	3,718
Net current assets (liabilities):		**10,986**	(3,167)
Total assets less current liabilities:		**73,670**	(2,350)
Creditors: amounts falling due after more than one year:		**71,445**	0
Provision for liabilities:		**0**	0
Total net assets (liabilities):		**2,225**	(2,350)

The notes form part of these financial statements

LOCH LOMOND BREWERY LIMITED

Abbreviated Balance sheet
As at 31st March 2012
continued

	Notes	2012 £	2011 £
Capital and reserves			
Called up share capital:	4	**25,000**	100
Revaluation reserve:		**0**	-
Profit and Loss account:		**(22,775)**	(2,450)
Total shareholders funds:		**2,225**	(2,350)

For the year ending 31 March 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 and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

The financial statements were approved by the Board of Directors on 10 December 2012

SIGNED ON BEHALF OF THE BOARD BY:

Name: Fiona MacEachern
Status: Director

The notes form part of these financial statements

LOCH LOMOND BREWERY LIMITED

Notes to the Abbreviated Accounts for the Period Ended 31st March 2012

1. Accounting policies

Basis of measurement and preparation of accounts

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 policy

Turnover represents amounts chargeable in respect of the sale of goods and services to customers

Tangible fixed assets depreciation policy

Depreciation is provided on tangible fixed assets, so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows: Plant and Machinery 10%-20%, Vehicles 25% and Fixtures and Fittings 10%, all on a straight line basis.

Intangible fixed assets amortisation policy

Patents and Trade Mark Registrations are amortized and written off over 5 years on a straight line basis.

Valuation information and policy

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 its liabilities.

Other accounting policies

Start up costs are accounted for on a basis consistent with similar costs incurred as part of the companies ongoing business. Where there are no similar ongoing costs, start up costs which satisfy the criteria under the Financial Reporting Standard for Small Entities (effective April 2008) to be recognised as assets are included in the balance sheet. All other costs are written off as incurred.

LOCH LOMOND BREWERY LIMITED

Notes to the Abbreviated Accounts
for the Period Ended 31st March 2012

2. Intangible assets

	Total
Cost	**£**
At 01st April 2011:	0
Additions:	218
Disposals:	0
	218
Amortisation	**£**
At 01st April 2011:	0
Provided during the period:	15
On disposals:	0
Other Adjustments:	0
At 31st March 2012:	**15**
Net book value	**£**
At 31st March 2012:	**203**
At 31st March 2011:	**0**

LOCH LOMOND BREWERY LIMITED

Notes to the Abbreviated Accounts
for the Period Ended 31st March 2012

3. Tangible assets

	Total
Cost	**£**
At 01st April 2011:	817
Additions:	65,243
At 31st March 2012:	66,060
Depreciation	
At 01st April 2011:	0
Charge for year:	3,579
At 31st March 2012:	3,579
Net book value	
At 31st March 2012:	62,481
At 31st March 2011:	817

LOCH LOMOND BREWERY LIMITED

Notes to the Abbreviated Accounts for the Period Ended 31st March 2012

4. Called up share capital

Allotted, called up and paid

Previous period			**2011**
Class	Number of shares	Nominal value per share	Total
Ordinary shares:	100	1.00	**100**
Preference shares:	0	0.00	**0**
Total share capital:			**100**

Current period			**2012**
Class	Number of shares	Nominal value per share	Total
Ordinary shares:	25,000	1.00	**25,000**
Preference shares:	0	0.00	**0**
Total share capital:			**25,000**

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 1072 of the Companies Act 2006.