Registered number
SC 406330

B&L Consultants Limited

Abbreviated Accounts

31 August 2012

WEDNESDAY

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SCT 24/04/2013 #579
COMPANIES HOUSE

B&L Consultants Limited
Registered number: SC 406330
Abbreviated Balance Sheet
as at 31 August 2012

	Notes		2012 £
Fixed assets			
Tangible assets	2		1,089
Current assets			
Debtors		10,648	
Cash at bank and in hand		15,852	
		26,500	
Creditors: amounts falling due within one year		(12,024)	
Net current assets			14,476
Total assets less current liabilities			15,565
Provisions for liabilities			(218)
Net assets			15,347
Capital and reserves			
Called up share capital	3		20
Profit and loss account			15,327
Shareholders' funds			15,347

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Bruce McNeish
Director
Approved by the board on 16 April 2013

B&L Consultants Limited
Notes to the Abbreviated Accounts
for the period ended 31 August 2012

1 Accounting policies

Basis of preparation
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
Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

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

Office Equipment	33% straight line

Deferred taxation
Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Tangible fixed assets

	£
Cost	
Additions	1,488
At 31 August 2012	1,488
Depreciation	
Charge for the period	399
At 31 August 2012	399
Net book value	
At 31 August 2012	1,089

3 Share capital

	Nominal value	2012 Number	2012 £
Allotted, called up and fully paid:			
Ordinary shares	£1 each	20	20

	Nominal value	Number	Amount £
Shares issued during the period:			
Ordinary shares	£1 each	20	20

B&L Consultants Limited
Notes to the Abbreviated Accounts
for the period ended 31 August 2012

4 Loans from directors

Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £
Bruce McNeish - appointed 30 Aug 2011				
Loans from director	-	2,000	-	2,000
	-	2,000	-	2,000

Loans from directors are included within other creditors.
There are no fixed repayment terms and the loans are interest free.