

Registered Number 09703048

LOWER CONSULTANCY LIMITED

Micro-entity Accounts

31 August 2016

	<i>Notes</i>	<i>2016</i>
		<i>£</i>
Current assets		
Cash at bank and in hand		11,676
		<u>11,676</u>
Creditors: amounts falling due within one year		(8,717)
Net current assets (liabilities)		<u>2,959</u>
Total assets less current liabilities		<u>2,959</u>
Total net assets (liabilities)		<u>2,959</u>
Capital and reserves		
Called up share capital		1
Profit and loss account		2,958
Shareholders' funds		<u>2,959</u>

- For the year ending 31 August 2016 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.
- The accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 20 February 2017

And signed on their behalf by:

Nicholas William Blake Lower, Director

Notes to the Micro-entity Accounts for the period ended 31 August 2016**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 value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.