Registered number
4950321

Acumen Design Associates Limited

Abbreviated Accounts

31 December 2011



Acumen Design Associates Limited
Registered number: 4950321
Abbreviated Balance Sheet
as at 31 December 2011

	Notes		2011 £		2010 £
Fixed assets					
Tangible assets	2		16,287		12,322
Investments	3		125,671		125,671
			141,958		137,993
Current assets					
Debtors		561,126		160,673	
Cash at bank and in hand		730,209		178,793	
		1,291,335		339,466	
Creditors: amounts falling due within one year		(938,149)		(57,103)	
Net current assets			353,186		282,363
Net assets			495,144		420,356
Capital and reserves					
Called up share capital	4		912		912
Profit and loss account			494,232		419,444
Shareholders' funds			495,144		420,356

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

I H Dryburgh
Director
Approved by the board on 17 May 2012

Acumen Design Associates Limited
Notes to the Abbreviated Accounts
for the year ended 31 December 2011

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

Computers	33% straight line
Furniture	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

Research and development
Expenditure on research and development is written off in the year in which it is incurred

2 Tangible fixed assets

	£
Cost	
At 1 January 2011	120,444
Additions	20,427
At 31 December 2011	140,871
Depreciation	
At 1 January 2011	108,122
Charge for the year	16,462
At 31 December 2011	124,584
Net book value	
At 31 December 2011	16,287
At 31 December 2010	12,322

3 Investments

	£
Cost	
At 1 January 2011	125,671
At 31 December 2011	125,671

4 Share capital

	Nominal value	2011 Number	2011 £	2010 £
Allotted, called up and fully paid				
Ordinary shares	£1 each	912	912	912

5 Loans to directors

Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £
Peren David Scheller				
Interest free loan	-	4,500	-	4,500
	-	4,500	-	4,500