

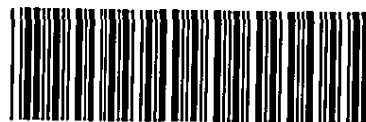
Registered number
4950321

Acumen Design Associates Limited

Abbreviated Accounts

31 December 2012

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COMPANIES HOUSE

Acumen Design Associates Limited

Registered number: 4950321

**Abbreviated Balance Sheet
as at 31 December 2012**

	Notes	2012 £	2011 £
Fixed assets			
Tangible assets	2	29,637	16,287
Investments	3	<u>221,215</u>	<u>125,671</u>
		250,852	141,958
Current assets			
Debtors		1,111,467	561,126
Cash at bank and in hand		<u>775,433</u>	<u>730,209</u>
		1,886,900	1,291,335
Creditors, amounts falling due within one year		<u>(1,054,523)</u>	<u>(938,149)</u>
Net current assets		832,377	353,186
Total assets less current liabilities		<u>1,083,229</u>	<u>495,144</u>
Provisions for liabilities		(3,079)	-
Net assets		<u>1,080,150</u>	<u>495,144</u>
Capital and reserves			
Called up share capital	4	912	912
Profit and loss account		1,079,238	494,232
Shareholders' funds		<u>1,080,150</u>	<u>495,144</u>

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

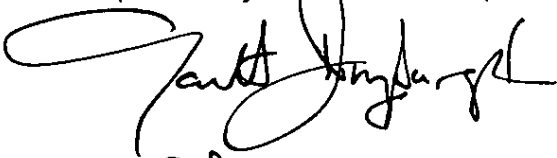
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

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


3 June 2013

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

Computers	33% straight line
Office equipment	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 2012	140,871
Additions	30,825
At 31 December 2012	<u>171,696</u>

Depreciation

At 1 January 2012	124,584
Charge for the year	17,475
At 31 December 2012	<u>142,059</u>

Net book value

At 31 December 2012	<u>29,637</u>
At 31 December 2011	<u>16,287</u>

Acumen Design Associates Limited
Notes to the Abbreviated Accounts
for the year ended 31 December 2012

3 Investments **£**

Cost

At 1 January 2012	125,671
Additions	114,899
Disposals	(19,355)

At 31 December 2012	<u>221,215</u>
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4 Share capital	Nominal value	2012 Number	2012 £	2011 £
Allotted, called up and fully paid Ordinary shares	£1 each	912	<u>912</u>	<u>912</u>

5 Loans to directors	B/fwd £	Paid £	Repaid £	C/fwd £
Description and conditions				
Peren David Scheller Interest free loan	4,500	-	-	4,500
	<u>4,500</u>	<u>-</u>	<u>-</u>	<u>4,500</u>