REGISTERED NUMBER: SC201596 (Scotland)

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2014

FOR

ALLEN ASSOCIATES (H.P.E.) LIMITED

CONTENTS OF THE ABBREVIATED ACCOUNTS
for the Year Ended 30 November 2014

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4
Chartered Accountants' Report	6

ALLEN ASSOCIATES (H.P.E.) LIMITED

COMPANY INFORMATION
for the Year Ended 30 November 2014

DIRECTORS:	S D Allen M T Smith G H Warren
SECRETARY:	Mrs S E Allen
REGISTERED OFFICE:	23 Brickfield Road, Craigellachie, Aberlour Moray AB38 9TD
REGISTERED NUMBER:	SC201596 (Scotland)
ACCOUNTANTS:	Mark Toma & Company Limited Chartered Accountants & Business Advisers 48 Nithsdale Road Glasgow G41 2AN

ABBREVIATED BALANCE SHEET
30 November 2014

	Notes	30.11.14 £	£	30.11.13 £	£
FIXED ASSETS					
Tangible assets	2		121,342		121,401
CURRENT ASSETS					
Debtors		205,908		201,299	
Cash at bank		124,181		197,986	
		330,089		399,285	
CREDITORS					
Amounts falling due within one year	3	119,390		282,682	
NET CURRENT ASSETS			210,699		116,603
TOTAL ASSETS LESS CURRENT LIABILITIES			332,041		238,004
CREDITORS					
Amounts falling due after more than one year	3		(15,223)		(24,405)
PROVISIONS FOR LIABILITIES			(682)		-
NET ASSETS			316,136		213,599
CAPITAL AND RESERVES					
Called up share capital	4		749		749
Profit and loss account			315,387		212,850
SHAREHOLDERS' FUNDS			316,136		213,599

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

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ABBREVIATED BALANCE SHEET - continued
30 November 2014

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 15 August 2015 and were signed on its behalf by:

S D Allen - Director

M T Smith - Director

G H Warren - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
for the Year Ended 30 November 2014

1. ACCOUNTING POLICIES

Accounting convention
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
Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- 2% on cost
Plant and machinery etc	- 25% on reducing balance

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 December 2013	154,993
Additions	4,035
At 30 November 2014	159,028
DEPRECIATION	
At 1 December 2013	33,592
Charge for year	4,094
At 30 November 2014	37,686
NET BOOK VALUE	
At 30 November 2014	121,342
At 30 November 2013	121,401

3. CREDITORS

Creditors include an amount of £ 24,164 (30.11.13 - £ 33,105) for which security has been given.

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NOTES TO THE ABBREVIATED ACCOUNTS - continued
for the Year Ended 30 November 2014

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.11.14 £	30.11.13 £
749	Ordinary	£1	749	749

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED FINANCIAL STATEMENTS OF ALLEN ASSOCIATES (H.P.E.) LIMITED

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Allen Associates (H.p.e.) Limited for the year ended 30 November 2014 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.org.uk/accountspreparationguidance.

This report is made solely to the Board of Directors of Allen Associates (H.p.e.) Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Allen Associates (H.p.e.) Limited and state those matters that we have agreed to state to the Board of Directors of Allen Associates (H.p.e.) Limited, as a body, in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at http://www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Allen Associates (H.p.e.) Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Allen Associates (H.p.e.) Limited. You consider that Allen Associates (H.p.e.) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Allen Associates (H.p.e.) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Mark Toma & Company Limited
Chartered Accountants & Business Advisers
48 Nithsdale Road
Glasgow
G41 2AN

15 August 2015

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.