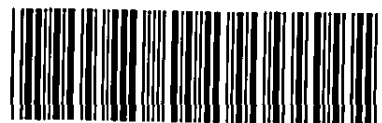


Company Registration No. SC252539 (Scotland)

EAST COMALEGY LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2011

TUESDAY



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COMPANIES HOUSE

EAST COMALEGY LIMITED

CONTENTS

	Page
Independent auditors' report	1
Abbreviated balance sheet	2
Notes to the abbreviated accounts	3

EAST COMALEGY LIMITED

INDEPENDENT AUDITORS' REPORT TO EAST COMALEGY LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 3, together with the financial statements of East Comalegy Limited for the year ended 31 August 2011 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Chapter 10 of Part 15 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

Johnston Carmichael LLP

Helen Rogers (Senior Statutory Auditor)
for and on behalf of Johnston Carmichael LLP

15 February 2012

Chartered Accountants
Statutory Auditor

Strathdeveron House
Steven Road
Huntly
AB54 8SX

EAST COMALEGY LIMITED

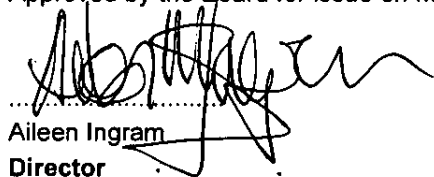
ABBREVIATED BALANCE SHEET

AS AT 31 AUGUST 2011

	Notes	2011 £	£	2010 £	£
Fixed assets					
Investments	2		452,809		387,185
Current assets					
Cash at bank and in hand		554		554	
Creditors: amounts falling due within one year		(48,815)		(49,862)	
Net current liabilities			(48,261)		(49,308)
Total assets less current liabilities			404,548		337,877
Capital and reserves					
Called up share capital	3		200		200
Profit and loss account			404,348		337,677
Shareholders' funds			404,548		337,877

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

Approved by the Board for issue on 30.01.12.....


Aileen Ingram
Director

Company Registration No. SC252539

EAST COMALEGY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2011

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

1.2 Turnover

Turnover represents the company's share of profits from the partnership of Mr and Mrs A J Ingram.

1.3 Investments

Fixed asset investments represent an investment in a partnership which is accounted for under the equity method of accounting at cost plus share of profits not drawn from the partnership.

1.4 Deferred taxation

Deferred tax is provided in full on timing differences which result in an obligation at the balance sheet date to pay more tax, or right to pay less tax, at a future date, at rates expected to apply when they crystallise based on current tax rates and law. Timing differences arise from inclusion of items of income and expenditure in taxation computations in periods different from those in which they are included in the financial statements. Deferred tax assets are recognised to the extent that it is regarded as more likely than not they will be recovered. Deferred tax assets and liabilities are not discounted.

Deferred tax arising on the initial investment in a partnership is reflected within the carrying value of the investment. Subsequent movements in the company's share of the partnership's deferred tax liability are included in the investment note, where the share of profits is shown net of the deferred tax movement.

2 Fixed assets

	Investments £
Cost	
At 1 September 2010	387,185
Share of partnership profits	85,927
Withdrawals	(20,303)
At 31 August 2011	452,809

The above investment represents the company's 80% share in the partnership of Mr and Mrs A J Ingram. The principle place of business is East Comalegy, Drumblade, Huntly.

3 Share capital

	2011 £	2010 £
Allotted, called up and fully paid		
100 ordinary shares of £1 each	100	100
100 "A" ordinary shares of £1 each	100	100
	200	200