Registered number
SC267844

Allan Cumming Associates Ltd

Abbreviated Accounts

31 August 2012

Bolland and Burke
Chartered Accountants

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Allan Cumming Associates Ltd

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of Allan Cumming Associates Ltd for the year ended 31 August 2012

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Allan Cumming Associates Ltd for the year ended 31 August 2012 which comprise of 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.

Our work has been undertaken in accordance with AAF 2/10.

Bolland & Burke

Bolland & Burke
Chartered Accountants
2nd Floor
11 Rutland Street
Edinburgh
EH1 2DQ

12 November 2012

Allan Cumming Associates Ltd
Registered number: SC267844
Abbreviated Balance Sheet
as at 31 August 2012

	Notes		2012 £		2011 £
Current assets					
Stocks		9,682		11,203	
Debtors		-		1,112	
Cash at bank and in hand		13,910		27,618	
		23,592		39,933	
Creditors: amounts falling due within one year		(18,500)		(20,245)	
Net current assets			5,092		19,688
Total assets less current liabilities			5,092		19,688
Creditors: amounts falling due after more than one year			(12,554)		(14,626)
Net (liabilities)/assets			(7,462)		5,062
Capital and reserves					
Called up share capital	4		200		200
Profit and loss account			(7,662)		4,862
Shareholders' funds			(7,462)		5,062

The director is 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 director acknowledges his 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.

Allan Cumming
Director
Approved by the board on 12 November 2012

Allan Cumming Associates Ltd
Notes to the Abbreviated Accounts
for the year ended 31 August 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.

2 Intangible fixed assets

	£
Cost	
At 1 September 2011	20,000
At 31 August 2012	20,000
Amortisation	
At 1 September 2011	20,000
At 31 August 2012	20,000
Net book value	
At 31 August 2012	-

3 Tangible fixed assets

	£
Cost	
At 1 September 2011	30,000
At 31 August 2012	30,000
Depreciation	
At 1 September 2011	30,000
At 31 August 2012	30,000
Net book value	
At 31 August 2012	-

4 Share capital

	Nominal value	2012 Number	2012 £	2011 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	200	200	200