GORDON MOWAT ASSOCIATES LTD

Company Registration Number:
SC287534 (Scotland)

Abbreviated (Unaudited) Accounts

Period of accounts

Start date: 01st August 2011

End date: 31st July 2012

SUBMITTED

GORDON MOWAT ASSOCIATES LTD

Company Information
for the Period Ended 31st July 2012

Director:	Gordon Mowat
Registered office:	Whistlers Dell Clarinish Rhu Argyll & Bute G84 8NH
Company Registration Number:	SC287534 (Scotland)

GORDON MOWAT ASSOCIATES LTD

Abbreviated Balance sheet
As at 31st July 2012

	Notes	2012 £	2011 £
Fixed assets			
Intangible assets:		**0**	0
Tangible assets:	5	**0**	0
Total fixed assets:		**0**	0
Current assets			
Stocks:		**0**	0
Debtors:		**0**	0
Cash at bank and in hand:		**0**	0
Total current assets:		**0**	0
Creditors			
Creditors: amounts falling due within one year	6	**19,503**	12,952
Net current assets (liabilities):		**(19,503)**	(12,952)
Total assets less current liabilities:		**(19,503)**	(12,952)
Total net assets (liabilities):		**(19,503)**	(12,952)

The notes form part of these financial statements

GORDON MOWAT ASSOCIATES LTD

Abbreviated Balance sheet
As at 31st July 2012
continued

	Notes	2012 £	2011 £
Capital and reserves			
Called up share capital:	7	**100**	100
Profit and Loss account:		**(19,603)**	(13,052)
Total shareholders funds:		**(19,503)**	(12,952)

For the year ending 31 July 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2008).

The financial statements were approved by the Board of Directors on 29 April 2013

SIGNED ON BEHALF OF THE BOARD BY:

Name: Gordon Mowat
Status: Director

The notes form part of these financial statements

GORDON MOWAT ASSOCIATES LTD

Notes to the Abbreviated Accounts for the Period Ended 31st July 2012

1. Accounting policies

Basis of measurement and preparation of accounts

The accounts have been prepared on a going concern basis given that the director will continue to support the company in the forthcoming years. The financial statements are prepared under the historical cost convention.

Turnover policy

Turnover represents amounts receivable for goods and services net of VAT.

Tangible fixed assets depreciation policy

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows: Fixtures and fittings 5 years Equipment 3 years

Intangible fixed assets amortisation policy

The intangible asset comprises a seven-year licence to operate a coaching franchise. This was acquired when trading commenced in 2005. The company no longer held a franchise licence at 31 July 2010 and accordingly the unamortised licence has been written off during that year.

Other accounting policies

The financial statements are prepared in accordance with applicable accounting standards. There were no pension provisions or payments made during the period. Deferred taxation is provided at the appropriate rates on all timing differences using the liability method only to the extent that, in the opinion of the director, there is a reasonable probability that a liability or asset will crystallise in the foreseeable future.

GORDON MOWAT ASSOCIATES LTD

Notes to the Abbreviated Accounts for the Period Ended 31st July 2012

5. Tangible assets

	Total
Cost	**£**
At 01st August 2011:	5,477
At 31st July 2012:	5,477
Depreciation	
At 01st August 2011:	5,477
At 31st July 2012:	5,477
Net book value	
At 31st July 2012:	0
At 31st July 2011:	0

GORDON MOWAT ASSOCIATES LTD

Notes to the Abbreviated Accounts for the Period Ended 31st July 2012

6. Creditors: amounts falling due within one year

There is a bond and floating charge in favour of the Royal Bank of Scotland plc in respect of an overdraft facility which may be used from time to time as required.

GORDON MOWAT ASSOCIATES LTD

Notes to the Abbreviated Accounts for the Period Ended 31st July 2012

7. Called up share capital

Allotted, called up and paid

Previous period			**2011**
Class	Number of shares	Nominal value per share	Total
Ordinary shares:	100	1.00	**100**
Total share capital:			**100**

Current period			**2012**
Class	Number of shares	Nominal value per share	Total
Ordinary shares:	100	1.00	**100**
Total share capital:			**100**

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.