

DUMAS INVESTMENTS LIMITED

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31ST AUGUST 2012

GREAVES WEST AND AYRE

CHARTERED ACCOUNTANTS

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DUMAS INVESTMENTS LIMITED

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DUMAS INVESTMENTS LIMITED
BALANCE SHEET AS AT 31ST AUGUST 2012

<u>2011</u>		<u>Notes</u>	<u>2012</u>
£			£
	Fixed Assets		
747	Tangible assets	2	1,274
132,603	Investments	2	132,603
133,350			133,877
	Current Assets		
39,965	Debtors		-
1,053	Cash at bank and in hand		1,232
41,018			1,232
(154,338)	Creditors : Amounts falling due within one year		(128,178)
(113,320)	Net Current Liabilities		(126,946)
20,030	Total Assets Less Current Liabilities		6,931
	Provision for Liabilities and Charges		
(149)			(74)
19,881	Net Assets		6,857

The notes on pages 3 to 6 form an integral part of these financial statements.

DUMAS INVESTMENTS LIMITED
BALANCE SHEET AS AT 31ST AUGUST 2012

<u>2011</u>	<u>Notes</u>	<u>2012</u>
£		£
	Capital and Reserves	
3	Called up share capital	3
19,878	Profit and loss account	6,854
<u>19,881</u>	Shareholders' Funds	<u>6,857</u>

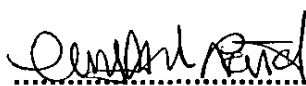
In the directors' opinion the company was entitled under section 477 of the Companies Act 2006 to exemption from the audit of its accounts for the year ended 31st August 2012. No member of the company has deposited a notice under section 476 requiring an audit of these accounts.

The directors are responsible for ensuring the company keeps accounting records which comply with section 386 of the Act and for preparing accounts 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 year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the accounts, so far as applicable to the company.

The abbreviated accounts are prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The abbreviated accounts were approved by the Board on 27 FEBRUARY 2013

And signed on its behalf by



C.D. Laird, Director



G.J. Fortune-Smith, Director

The notes on pages 3 to 6 form an integral part of these financial statements.

DUMAS INVESTMENTS LIMITED
NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2012

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 total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows :

Computer Equipment	- 50% Reducing Balance
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1.4. Investments

Fixed asset investments are stated at cost less provision for permanent diminution in value.

1.5. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

DUMAS INVESTMENTS LIMITED
NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2012

1.6. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

1.7. Consolidated accounts

The company is a parent company subject to the small companies regime. The company and its subsidiary comprise a small group. The company has therefore taken advantage of the option provided by Section 398 of the Companies Act 2006 not to prepare group accounts.

DUMAS INVESTMENTS LIMITED
NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2012

2. Fixed assets	<u>Tangible</u> <u>Fixed</u> <u>Assets</u> £	<u>Investments</u> £	<u>Total</u> £
Cost			
At 1st September 2011	2,664	132,603	135,267
Additions	900	-	900
At 31st August 2012	<u>3,564</u>	<u>132,603</u>	<u>136,167</u>
Depreciation and			
At 1st September 2011	1,917	-	1,917
Charge for year	373	-	373
At 31st August 2012	<u>2,290</u>	<u>-</u>	<u>2,290</u>
Net book values			
At 31st August 2012	<u>1,274</u>	<u>132,603</u>	<u>133,877</u>
At 31st August 2011	<u>747</u>	<u>132,603</u>	<u>133,350</u>
		£	£
Subsidiary undertaking		<u>132,603</u>	<u>132,603</u>

Holdings of 20% or more

The company holds 20% or more of the share capital of the following companies:

Company	Country of registration or incorporation	Nature of business	Shares held Class	%
Subsidiary undertaking				
Dumas Holdings Limited	Scotland	Holding company	Ordinary	100%

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

	<u>Capital and reserves</u> £	<u>Profit for the year</u> £
Dumas Holdings Limited	4	-

DUMAS INVESTMENTS LIMITED
NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2012

3. Share capital	<u>2012</u>	<u>2011</u>
	£	£
Allotted, called up and fully paid		
1 Ordinary A share of £1	1	1
1 Ordinary B share of £1	1	1
1 Ordinary C share of £1	1	1
	<u>3</u>	<u>3</u>
	<u>3</u>	<u>3</u>

All classes of shares rank pari passu in all respects.

4. Ultimate controlling party

The directors of the company control the entity as a result of controlling 100% of the issued share capital of Dumas Investments Limited.