REGISTERED NUMBER: SC354340 (Scotland)

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 JULY 2012

FOR

MATTHEW COHEN AND ASSOCIATES LIMITED

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FOR THE YEAR ENDED 31 JULY 2012

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MATTHEW COHEN AND ASSOCIATES LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 JULY 2012

DIRECTORS:	M Cohen L Battersby
SECRETARY:	M Cohen
REGISTERED OFFICE:	269 Holburn Street Aberdeen AB10 7FL
REGISTERED NUMBER:	SC354340 (Scotland)
ACCOUNTANTS:	Fyfe Moir & Associates 58 Queens Road Aberdeen Grampian AB15 4YE

ABBREVIATED BALANCE SHEET
31 JULY 2012

	Notes	31.7.12 £	£	31.7.11 £	£
FIXED ASSETS					
Intangible assets	2		102,000		108,000
Tangible assets	3		3,849		5,570
			105,849		113,570
CURRENT ASSETS					
Stocks		50,000		41,500	
Debtors		40,508		25,632	
Cash at bank		9,135		2,097	
		99,643		69,229	
CREDITORS					
Amounts falling due within one year		58,176		62,751	
NET CURRENT ASSETS			41,467		6,478
TOTAL ASSETS LESS CURRENT LIABILITIES			147,316		120,048
CREDITORS					
Amounts falling due after more than one year			(134,300)		(140,800)
PROVISIONS FOR LIABILITIES			(497)		(735)
NET ASSETS/(LIABILITIES)			12,519		(21,487)
CAPITAL AND RESERVES					
Called up share capital	4		100		100
Profit and loss account			12,419		(21,587)
SHAREHOLDERS' FUNDS			12,519		(21,487)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2012 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

continued...

ABBREVIATED BALANCE SHEET - continued
31 JULY 2012

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 26 April 2013 and were signed on its behalf by:

M Cohen - Director

L Battersby - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 JULY 2012

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.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2009, is being amortised evenly over its estimated useful life of twenty years.

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

Improvements to property	- 20% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

Stocks
Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

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.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2011 and 31 July 2012	120,000
AMORTISATION	
At 1 August 2011	12,000
Amortisation for year	6,000
At 31 July 2012	18,000
NET BOOK VALUE	
At 31 July 2012	102,000
At 31 July 2011	108,000

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NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 JULY 2012

3. TANGIBLE FIXED ASSETS

	Total
	£
COST	
At 1 August 2011	9,980
Additions	521
At 31 July 2012	10,501
DEPRECIATION	
At 1 August 2011	4,410
Charge for year	2,242
At 31 July 2012	6,652
NET BOOK VALUE	
At 31 July 2012	3,849
At 31 July 2011	5,570

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.12 £	31.7.11 £
100	Ordinary	£1	100	100

REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF MATTHEW COHEN AND ASSOCIATES 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.

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 July 2012 set out on pages nil to nil and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Fyfe Moir & Associates
58 Queens Road
Aberdeen
Grampian
AB15 4YE

29 April 2013

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.