REGISTERED NUMBER: SC382839 (Scotland)

Abbreviated Unaudited Accounts

for the Year Ended 31 December 2012

for

Rosemary Grant Associates Limited

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Rosemary Grant Associates Limited

Company Information
for the Year Ended 31 December 2012

DIRECTORS:	Mrs R Grant S Grant
SECRETARY:	S Grant
REGISTERED OFFICE:	Princes Exchange 1 Earl Grey Street Edinburgh EH3 9EE
REGISTERED NUMBER:	SC382839 (Scotland)
ACCOUNTANTS:	Whitelaw Wells 9 Ainslie Place Edinburgh EH3 6AT
BANKERS:	Barclays Bank Plc Leicester LE87 2BB

Abbreviated Balance Sheet
31 December 2012

	Notes	2012 £	£	2011 £	£
FIXED ASSETS					
Tangible assets	2		1,108		1,868
CURRENT ASSETS					
Debtors		13,299		5,345	
Cash at bank		76,755		81,295	
		90,054		86,640	
CREDITORS					
Amounts falling due within one year		16,072		22,700	
NET CURRENT ASSETS			73,982		63,940
TOTAL ASSETS LESS CURRENT LIABILITIES			75,090		65,808
PROVISIONS FOR LIABILITIES			222		374
NET ASSETS			74,868		65,434
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			74,768		65,334
SHAREHOLDERS' FUNDS			74,868		65,434

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 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 December 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 24 January 2013 and were signed on its behalf by:

Mrs R Grant - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 31 December 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 and revenue recognition
Turnover represents net invoiced provision of executive coaching services, excluding value added tax.

Revenue is recognised in line with performance, to the extent that a right to consideration arises.

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

Equipment	- 25% on cost
Computer equipment	- 33% on cost

Deferred tax
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.

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 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.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2012 and 31 December 2012	2,524
DEPRECIATION	
At 1 January 2012	656
Charge for year	760
At 31 December 2012	1,416
NET BOOK VALUE	
At 31 December 2012	1,108
At 31 December 2011	1,868

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3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2012 £	2011 £
50	Ordinary A Shares	£1	50	50
50	Ordinary B Shares	£1	50	50
			100	100

The holders of Ordinary A & B shares are entitled to one vote for every share held. Ordinary A & B shares carry equal voting rights.

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.