

Registered Number SC408317

ROSS COWIE ARCHITECT LIMITED

Abbreviated Accounts

30 September 2012

Abbreviated Balance Sheet as at 30 September 2012

	Notes	2012 £
Fixed assets		
Tangible assets	2	3,723
		<u>3,723</u>
Current assets		
Debtors		1,916
Cash at bank and in hand		5,384
		<u>7,300</u>
Creditors: amounts falling due within one year		(1,889)
Net current assets (liabilities)		<u>5,411</u>
Total assets less current liabilities		<u>9,134</u>
Creditors: amounts falling due after more than one year		(537)
Provisions for liabilities		(481)
Total net assets (liabilities)		<u>8,116</u>
Capital and reserves		
Called up share capital		100
Profit and loss account		8,016
Shareholders' funds		<u>8,116</u>

- For the year ending 30 September 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.

Approved by the Board on 15 July 2013

And signed on their behalf by:

Ross Cowie, Director

Notes to the Abbreviated Accounts for the period ended 30 September 2012**1 Accounting Policies****Basis of measurement and preparation of accounts**

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 policy

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Tangible assets depreciation policy

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases.

Plant and Machinery -- 15% per annum reducing basis

Fixtures and Fittings -- 15% per annum reducing basis

Other accounting policies

The Director has decided that no provision is required for bad or doubtful debts.

Provision is made for taxation deferred as a result of material timing differences between the incidence of income and expenditure for taxation purposes, using the liability method, only to the extent that, in the opinion of the directors, there is a reasonable probability that a liability or asset will crystallise in the near future.

2 Tangible fixed assets

	£
Cost	
Additions	4,151
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2012	<u>4,151</u>
Depreciation	
Charge for the year	428
On disposals	-
At 30 September 2012	<u>428</u>
Net book values	
At 30 September 2012	<u><u>3,723</u></u>

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